The Industrial Labour Welfare Association Ltd.,

INDUSTRIAL EDUCATIONAL EXHIBITION

opened by

Mr. K. N. BANERJEE,
Editor "INDUSTRY" Calcutta.

WELCOME ADDRESS

by

G. D. NAIDU

and

THE REPLY OF

K. N. BANERJEE,

on

24-7-49

"GOPAL BAGH",

Avanashi Road, Coimbatore.

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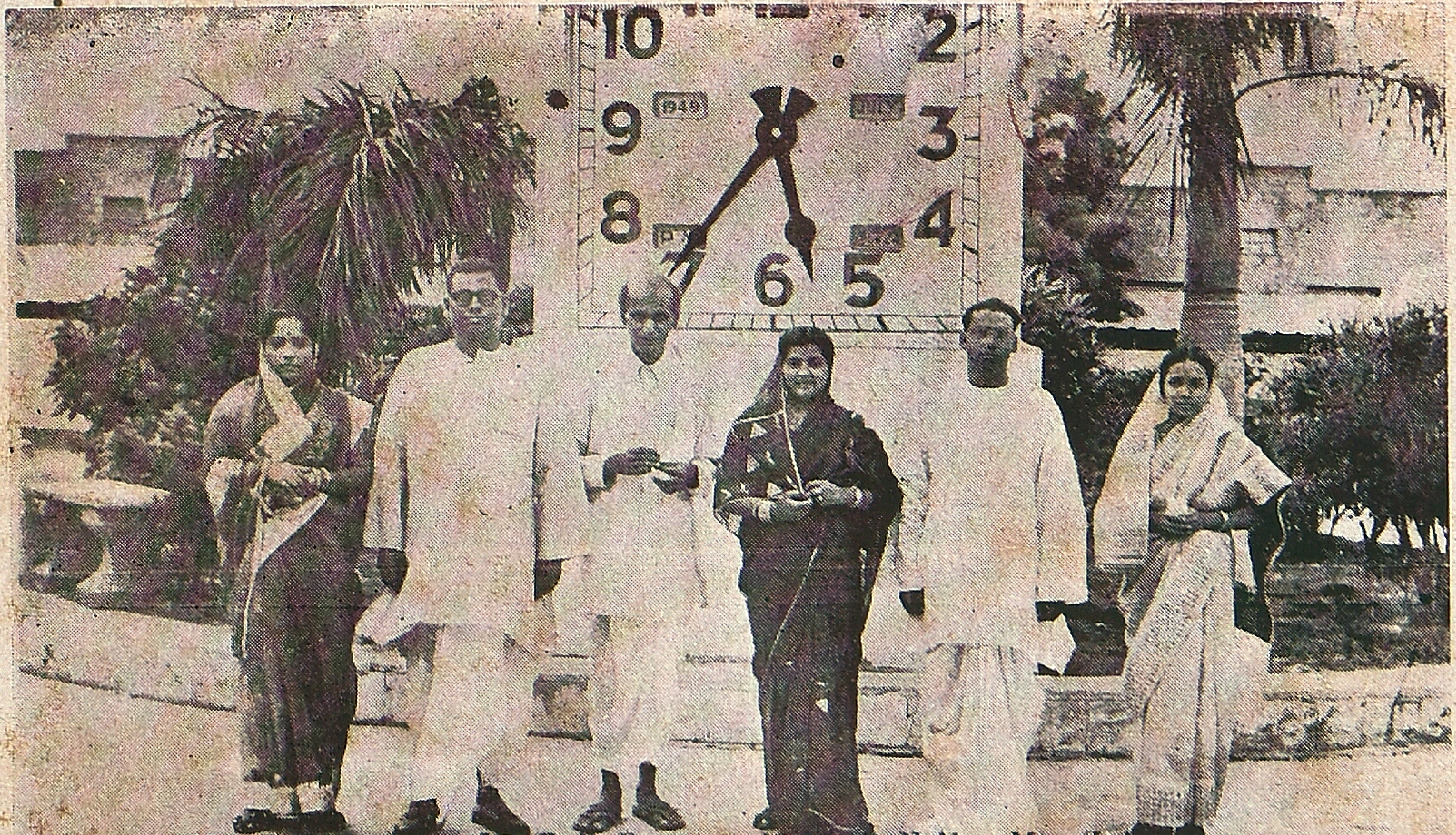

Mrs. B. B. Banerjee, Mr. B. B. Banerjee, Mr. G. D. Naidu, Mrs. K. N. Banerjee
Mr. K. N. Banerjee, Mrs. Mukerjee.

Photo taken on the occasion of the reception given in honour of
Mr. K. N. Banerjee, Editor, INDUSTRY, Calcutta.

(In rear a clock of 6 feet dial with 4 faces made in the U. M. S. Radio Factory.

'Gopal Bagh', 24—7—49. Coimbatore.

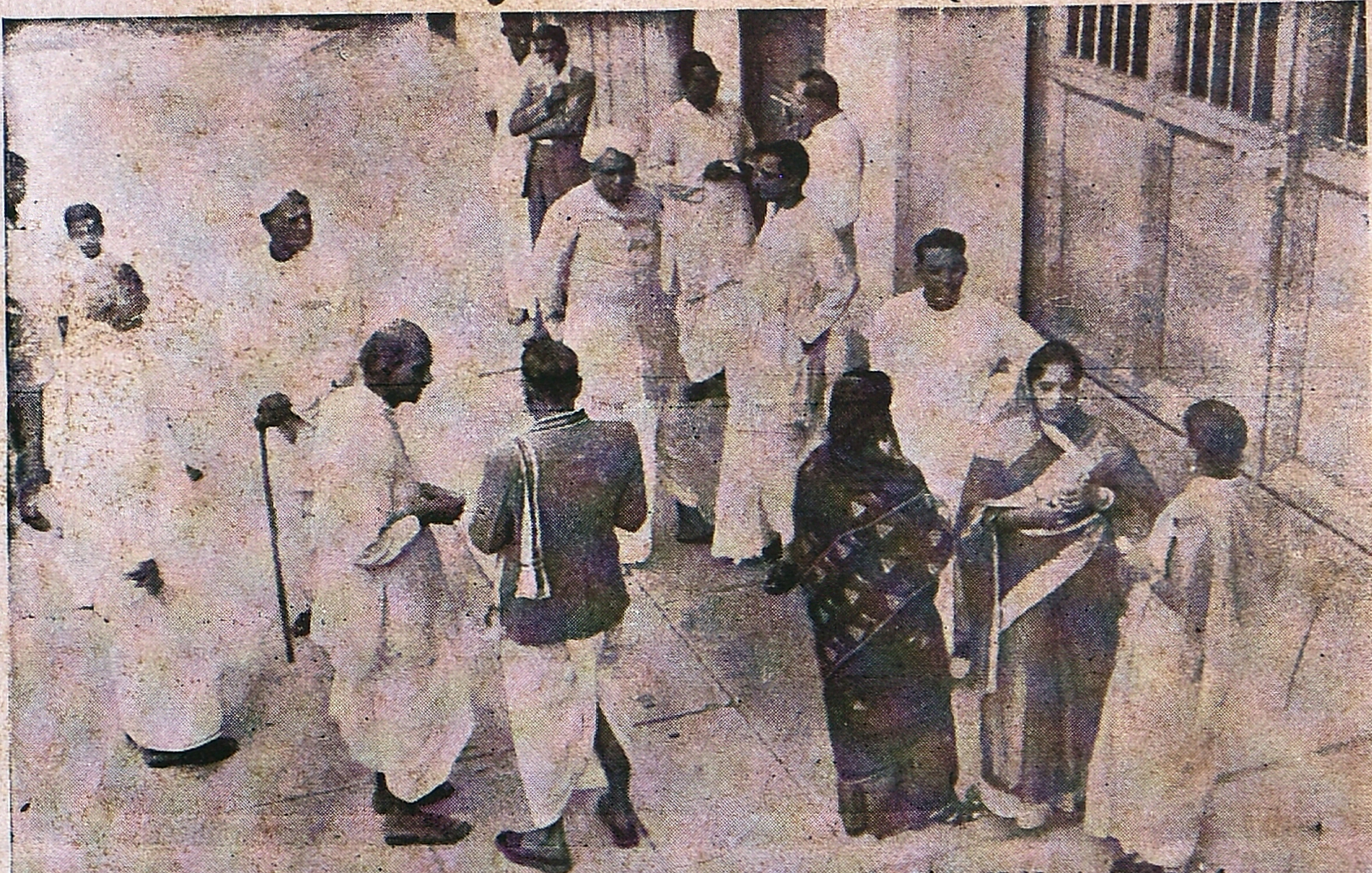

Photo taken on the occasion of the reception given by Mr. G. D. Naidu in honour of Mr. K. N. Banerjee, Editor, INDUSTRY, Calcutta.

'Gopal Bagh', 24—7—49. Coimbatore.

Friends,

I am glad to introduce here Mr K. N. Banerjee, Editor of 'Industry', Calcutta. Before I request him to open this Exhibition, I want to explain here how I had contact with him. I do not want to repeat here anything which I have mentioned already in several occasions known to all of you except perhaps Mr Banerjee.

Few years back, I disbursed a portion of my well earned or earned by accidental causes (not by black marketting, hoarding or suppressing as our good friends in the Government have mentioned in their correspondence when they awarded such titles). Of course, the amounts were disbursed by United Motors (Coimbatore) Ltd., which was one of the companies in which I had the life interest as its aim was to have connection with development of Industries. At this time, Rs. 500/- being a portion of the amount set apart for distribution to the news papers, which are the real news papers running only for the welfare and development of the industrial India the major population of which is extremely poor, was remitted to the then Editor of 'Industry' Mr K. M. Banerjee, father of the chief guest of today's function. Soon after receiving this amount, Mr K. M. Banerjee wrote to me that he did not want to take this sum for himself, but he suggested that he would himself pay a similar sum and would further collect a sum of Rs. 4000/- and thereby make it a lump sum and invest the same so that whatever interest is realised on this amount would be given to the person who would write the best article on Indian Industry. After seeing this reply, I offered to pay the full amount of Rs. 4,000/- and agreed to his idea of spending the sum as suggested. Of course, subsequently, some other gentleman also had donated a substantial amount for this purpose. From that time upto now, numerous prizes have been awarded to persons who wrote best articles. They were published in the 'Industry', and also in book form. You could have noticed this announcement being made in all the issues for all these years. After learning these circumstances, you can imagine, what kind of man Mr. Banerjee was? Can't you imagine his desire and ambition about the development of Indian Industries? Is it not a wonder to know when a present or donation is given to a paper, the editor himself pays as such amount, and utilises this sum totally for awarding prizes for the best articles, and that for the articles on 'Industry' alone, and that too for articles mostly connected with Indian raw materials.

I do not know him personally. Though I tried to meet him sometime back about 30 years ago, I was not able to get at him at that time. We have seen and heard upto now several proposals and lectures in theories only delivered by several leaders, industrial magnates, government members and ministers. I don't know how many decimal points of percentage it would be in regard to work actually carried out. As far as my knowledge or even your knowledge, we see nothing having been carried out. Everything is done only in lecture in the open air, or in discussions in the Committees or in propaganda during elections or finally in schemes printed in books kept in the postwar plan racks in the post-war buildings to be carried out by the post-war Government. Even the Cottage industries or Basic education or Khadar business are not carried out anywhere according to the Gandhian principles, though crores and crores of rupees are being spent every now and then.

Now, if you look through numerous industries such as cottage industries but not khaddar industries, small industries connected with chemicals, Electricity, machines, and business in small-scales, throughout India are developed only by the activities of this one paper The 'Industry'. All the services of all the leaders and business people done for half a century in India cannot be compared with what is achieved by the service of this paper 'Industry' and its editors.

While I am not aware of the complete history of this magazine, I can say today that no town in India is without the 'Industry' being read by the people. We can get silver, gold and diamond in any place at any time. But today we cannot get the old copies of this magazine anywhere, because, every copy is kept as a valuable wealth. Such a magazine is run by Mr K. N. Banerjee who has consented to come here and open the Exhibition. He has not come here simply to oblige us for the invitation or to perform a formal opening ceremony, but he is here to give his sound and well experienced advice and ways and means for the development of the Industries to us in South India who are very backward in Industry than any other part of India.

When I mentioned to some friends that Mr K. N. Banerjee of Calcutta is opening the Exhibition, they wondered how I could invite Calcutta people and that too for this function, while I attacked Central Government so vehementally at the All Tamilars Conference held at Madras. It is true that I attacked very vehementally the North Indian Government. The Conference was intended for the separation of Andra and Tamil provinces. I was the extreme opponent of any separation which I myself mentioned in my address at the time of the meeting of the members of the Linguistic Province Commission, when they were here at this same place.

If at all, congress has done one extreme bad thing, it is their acceptance of the separation of Pakisthan. Even after seeing practically the result of Pakisthan division, we have to wonder how the Congress is dreaming again to create separate linguistic provinces. I mentioned at the meeting that if at all any separation is desired and really wanted for the purpose of better administration, India may be divided into four or five provinces, such as North, South, East, West and Central. Even this separation is not necessary if the Central Government is strong enough and able enough to run the administration in a proper way. By the ways and means of Govt. made upto now, and available upto now, the Central has become rotten. It has become impossible to administer whole India in an efficient way. To get rid of this dangerous position, before it becomes entirely weak, and until an able Central is formed in the future, the best way for the present, I think, is to separate India into four or five groups but not on Linguistic basis. If separated in such a way, perhaps Bengal and Madras may compete with each other for efficiency in administration. We don't know whether this will happen or not. But this has to come.

In my speech at Tamilar Conference, I did not attack about any provinces or towns. I attacked only the Central Government about their inefficiency, atrocities, corruption, partiality, and rotten routine red-tapism and about the running of a Central Government by the influence of the few people. Even there, in my hurry worry and anger I wanted to attack the Centre for their undemocratic actions, unsympathetic actions, adamant actions and foolish actions connected in the name of industrial development, and Fascist actions by crushing the liberties of men and industries of the country and for all these injustice done blindly in my income tax matter, having used all the powers vested in them under the Act, under the rules framed under the Act and also powers vested in them under ordinances which are undemocratic and unsuited for a country calling herself free from any bondage. Coercive steps have been taken to collect the arbitrary and malafide taxes even though security was offered through Imperial Bank of India. Attachment after attachment, public auction followed by public auction, is made to realize taxes that have not been finalised. Now the fourth Chapter Scene 14 is running and who knows how long this drama will be enacted to end in tragedy or comedy. If an impartial enquiry is conducted by a Court, I am sure the Government has no way to escape perhaps except by Special ordinances or by loop holes that are existing in the old acts and rules. In this connection I am giving copies of some letters in appendix No. I. so that I need not say anything more.

I want to expose and attack such Government by whatever weapons good or bad, whether agreeable to me or not, I have to take them up in my hand and do something like a dog fearing for life, having been driven to a corner desperately, trying to bite those who come near to save its skin knowing that it will die. In the same way, for the injustice done to me and for wounds inflicted on me with their one-sided weapons, myself knowing that I will be crushed by all means in their hands, I am not going to leave them easily. But I will bring these matters to light atleast as a sunshine to the eyes of the blind South Indians. Though, the Government may be succesful in crushing the industries and putting down my activities of developing the industries and even sending me to jail, I am sure, the fire by themselves set already and fed by their fuel of actions will blaze like a volcano. Then only New Delhi will open her eyes both internally and externally.

I am sorry that I have dragged this matter so long in this way, particularly about my personal affairs. I wanted to tell you some facts in general, for which all of us have to find out ways and means to get rid of these dangers and troubles. I am sure, our cheif guest Mr Banerjee will give proper and appropriate advice for us.

I need not say again and again about the misadministration of the Government as it is already known to everyone, and it is a fact accepted by the Government itself. In the pre-war era, if a rupee or even a two anna piece was received by a police constable in the street for something, not worthwhile to be taken to the Court of Law, people talked of it everywhere as corruption. There, no doubt, the number of such corruption cases may be high, but the total value of corruption in such corrupt actions will be very very small. This kind of corruption - God has retired long ago. The present corruption which has replaced old corruption, that is now prevailing throughout India, is of another type. The number of corruption cases may be less in percentage than the pre-war number, but the amount involved will be in very big figures with very many activities of varied type. When we go through papers, we see every day, facts and figures about corruption somewhere. For example, I will mention about some instances which I knew well or experienced by me.

From 1945 July i. e. from the time of the opening of the Arthur Hope College of Technology, I have been supplying water to the students of the

Hostel and the staff who are living there. In the same way water has been supplied for the last four years to U. M. S. Hostel, where Demobilised personals and Polytechnic Students are given boarding and lodging. This water is supplied from a well situated in my garden near the Collector's Office. From the same well, the water is taken by Police Lorries for the Police Training School. I have given the copy of my letter (Appendix II) which will explain how even fairminded officers are not able to do anything.

Of course, I have to appreciate the courage and moral sense evinced by some officers in doing their duties. I applied for licence to construct this building. Even against several remarks with pin-pricks from some corners the then Health Officer Major Haran wrote a note – while he made a personal inspection.

"I take refuge in the Factory Inspector's remarks. I have nothing else to offer than wish Mr G. D. Naidu Godspeed in the useful work he has undertaken. License may be granted".

What I want to mention here is that such courage has vanished everywhere in the departments and it is very rare to find such people in any department.

The president of the Adult Education Association usually stays with me when he comes to this city. After he became the minister, when he came, he stayed here and had lunch with other friends and health Minister in this building. A gentleman of this place had accused the minister in his speech in the presense of the ministers and asked how could the minister go to my house and stay with me. This is the second time such attacks have been made by that gentleman. I am not an outcaste. I do not belong to Communism or Socialism that is prevailing now or I am not an orthodox R. S. S. I am a faithful law abiding citizen.

The Congress is asking everyone to co-operate in checking the corruption that is rampant. For faithfully abiding by these requests, I am co-operating with many congress ideals in checking up the corruption with extreme risk. But the only defect with me is I am not co-operating with corrupt people. It is true! When the corruption is prevailing as full fledged Cottage Industry, if myself alone were to go against that current, naturally it is a fault for ministers or for anyone else, to step in to my premises. Perhaps, the guests who have come here to-day may be looked upon by some gentlemen in that sense also.

The Government is expecting voluntary co-operation from the public. It is true, everywhere in other countries, the public co-operate with the government because they were trained so. Are they trained here in such a manner? Have the Govt. taken any steps towards that direction? Whether good rule or bad rule, whether good education or bad education, to introduce anything newly, Government must deal with iron hands, even harder than the orders of Hitler or Stalin. Then only the

Government will be able to give necessary knowledge to the public in such a way, and I think, no other government will beat our country to carry out anything upto the limit. I have made out some experiments in this line in the hostel, in the public bus stand, and in a small lane in the town.

The inmates of the Hostel are the students and D. T. S. personnels. The students of the Polytechnic and those of Refresher Course are well educated and well placed boys who were almost all of them living in hostels and in other places where the buidings are like palaces, and living like princes with servants at their disposal. When they came here in the beginning, they saw the board which reads as :–

> "If you put any dust anywhere except in the dust bin you have to clean yourself the whole premises one day".
>
> "If you pass urine anywhere else, you have to clean the latrine for two days".
>
> "Who ever witnessing this, does not report to this office has to enjoy a doube punishment".

Though in the beginning few students left and few removed on account of these conditions, though each new set of students talked in the beginning describing me as Hitler, hostel as Slave-den, workshop as a Hell, but within a very short time they have become accustomed to the preliminary needs of the public citizenship, and they liked such places. Once for the misuse of latrine, the latrine was ordered to be closed for a month, and then opened with a condition that all of them should go to pass urine in the morning and evening only, when the bell rings. If anybody goes to urinals in the intermediate period for a third time, he had to produce a doctor's certificate. This was followed for the past 4 years. One can say that these things can be carried out in a small building under the private management, where disciplined workers are living or working. This experiment was also made long ago even in the Bus Stand. A board was put up in all conspicuous places as below :-

"If you spit anywhere here, you have
to clean yourself".

For the last 12 years, this is being carried out in strict practice. Some passengers in the beginning were made to clean as per rules. Even now you can see how the Bus stand is kept clean.

Then again the same experiment was made in a small lane, when people cammitted nuisance and it was stopped by exhibiting a board,

"Beware, if you commit nuisance,
anything may happen".

Really something happened colourfully by spraying the solution of Blue black ink water on somebody when they were committing nuisance in one fine morning in the lane, before dawn. You will be surprised to hear there was no such commitals afterwards for the past five years.

Would you require any more example to maintain discipline and morality in the social life of our Country? Can't you put down corruption in the whole Province in one month? Can't you get rid of famine within six months or one year? Can't you get rid of insufficient production and profits in industries, transport etc. within a short time? Can't you get money more than enough for the public expenses to be carried out by the Government within a single budget period?

You can yourself find out and decide where the defect lies. If you cannot find it out, please ask the children walking on the road, going home from elementary schools. They will tell you the reason that it is due to the weak and the rotten structure of the Government run by the new leaders.

I will quote another instance, how the Government takes the public responsibility in their heads. One girder in the Noyyal bridge which is about 2 miles from here, has gone down in one side in the beginning of the last year. The length of the bridge will be about 200 feet end to end, the girder can be repaired over a night, but it is left uncared for; for the last four hundred days. On account of this, every day, on an average 300 Jutkas, 900 carts, 320 Motor cars, 350 buses, 380 lorries, in all about 2300 vehicles are running in round about way more than a furlong with sharp corners and up and downs, wasting petrol with other wear and tear. The total distance will work at 300 miles waste, equal to 1,000 miles of level road. If one night and a small sum is spent over this, this could be avoided. Uufortunately in our country, these are not cared for.

After struggling for some years, in the last year I explained to Mr Lalji Mehrotra, President of the Chamber of Commerce, with a complaint that Central Government has given permission in a certain week last year for three crores of dollar permits to Delhi, 40 Lakhs dollar permit to Calcutta, 70 lakhs dollar permits to Bombay (These amounts representing licenses given for 12 lakhs dollars to import to bacco, 2 lakhs of dollars to import cloth and other Luxury articles) whereas permit for Rs. 69 Thousands dollars only were given to Madras. Even in this, 60 thousands dollars were given for books, Rs. 1200 were for spanners which need not be imported at all from dollar area as they could easily be made even in Madras itself by our country blacksmiths. The balance out of the said 69 thousands dollars were for permits for some luxury articles. When I made application for 1½ lakhs dollar licenses for Educational films and machine tools and some equipments for motor vehicles, it was refused saying that license was asked for hard currency and so it cannot be issued then. For this I wrote a letter to the Import Department copy of which is also appended in No. III.

I have mentioned in this letter that licenses asked for the materials are in the nature of Capital Goods. By importing these materials, if they are used in the whole of province, the petrol consumption will be saved by 9 lakhs of gallons per quarter and by using the educational Films in the province almost all the youngsters will get sufficient knowledge within a very short period as one year instead of wasting 10 to 15 years in the schools and colleges.

On hearing this Mr L. Mehrotra, I think, took a great task in inducing the Central Government to give the licenses for the pending applications.

At this time, some applications were pending for dollar permits for importing well-boring machines which are needed for our 'Grow More Food' programme. By the pressure of Mr Mehrotra license was issued and machines have arrived in at the Madras port for 6000 dollars or so. But as the cost of the consignment was increased by 50 dollars i. e., Rs. 150/- only in the originally quoted prices, when shipped at America, the consignment could not move from the eastern side of the Beach Road in Madras customs house to the west when the agriculture department was waiting to see the meterials imported. In order to clear the consignment from the customs, permission to ratify the increase in the alloted dollar value was to be obtained on producing the income tax clearance certificate for which I had the correspondence (appended in No. IV) with the Incometax department.

In the meantime, the agriculture member with a keen interest have asked me to furnish him with some important informations about my research in the agriculture. Though I am not an agricultural scientist, I have made some researches with plant life with good results. I am producing the copies of letters in the appendix No V. You know that the government is importing food grains for crores and crores of rupees. If our people are given proper instructions and education showing how to eat and how to sleep instead of giving them the present philosophical and slavish education, we can avoid not only the import of food grains but also export from the savings out of the present rate of production itself.

By the first week of this month when I addressed students in the refresher course on this subject and when I delivered a lecture to the students who came all the way from Tiruchirapalli, many a student asked me why not the government take this action to save the food grain by giving proper education as mentioned above. They further asked why the Government do not understand the simple process. Really I was ashamed to reply that the elderly people could not understand the process which the youngsters understood very easily. If every one takes his food properly, one cannot eat more quantity. But due to lacking of this simple knowledge majority of the people use to take more quantity of food and thus waste more digesting energy to fight out the extra quantity so swallowed.

In the same way with such other simple methods we can get more yield from the existing crops in the existing area of cultivation and drive away the famine for food grains in our province within a year or two.

I want to mention here an important point. The main reasons for the growth of communism in our country are shortage in food, increased price on account of shortage in production and extreme corruption due to the shortage of production and increase in the prices. One of these three is a seed while the other one is food and manure and the remaining one is the field for the growth of Communism. The ways and means deviced by our government to put down these things are giving nagative results. These present activities of the Government have become a field for the growth of communism as no other reason for such growth. I am sure our government adopt the simple straight ways to reduce the prices and produce more, nowhere communism can stand in India. Until then the government shall be held responsible for the growth of corruption and communism in the country.

Some of my experiments with the plants of cotton and millet proved wonderful increase in the yields to the surprise of some friends who suspected this miracle in the plants. But it is proved that even mass production of such results is possible in my garden in Podanur and any one can go and satisfy himself to the fact.

What colossal waste we are seeing in food grains in our country as mentioned above by way of improper eating, getting less yeild, and wasting in storage and transport etc. We are also wasting the young age of youngsters, hard earned money of parents and the well or ill gotton treasure of the Government in the name of basic education, elementary education, High school & college education and university education. In all these institutions not a single institution is giving any useful education needed for our country and needed for our youngsters. If the Government scrap out the present syllabus and rules and if they prepare fresh syllabus and fresh rules with the modern ideas and experiences, the education period may be shortened to one fifth and even to one tenth in several directions. My experiment in this direction in giving useful knowledge in a short time to students of average intelligence has proved successful. The method of training given to the students here is appreciated by one and all, but of course, except the Government. Some of the letters received from the students and others may be found in the appendix No. VI

Even in this efforts of mine, friends of high position have not forgotten to use their powers with vengeance on many an occasion. I may tell you that when the buildings with necessary equipments were given for starting the Arthur Hope College of Technology, I made it a condition to open the engineering courses very particularly the Automobile engineering, but even now when the fifth year is begun, the automobile course is not at all started.

However, I should mention here with pride that good results have been obtained by the students of this college ranking Top in merit and percentage than any other college in this Presidency. Out of 27 Students appeared in Civil Engineering, 26 have passed, and all the Twelve appeared in Electrical Engineering have passed securing the first 4 ranks in the presidency beating out the reputed Guindy Engineering College. The statement is also appended as No. VII. You will be surprised if I disclose the fact that even good results earned by the college did dissatisfy some authorities who are keen in devicing some ways and means by way of sending the students for examinations to some other places, constructing the buildings elsewhere in unhealthy places quite unfit for education on modern lines and fit for old type of education and old type of mentality. Perhaps with all the powers, they may win in their efforts. Though I am bound to insist the educational authorities and to give notice and even to file a suit against the Govenment for the recovery of my money of Rs Two Lakhs and the rent for the buildings for the period of use by the Arthur Hope College of Technology as my conditions were not fulfiled, I have not done so till now as such recoveries may be robbed by the Central Goverment on taxations which is against my principle of not paying even a single pie in the name of arbitrary and malafide taxes. You should also know that when I wrote a letter to the Educational Department offering them a completely equipped physics laboratory provided I am given exchange facility for importing some essential materials for a value of 50 thousand dollars, they had not the courtesy even to acknowledge the letter officially except a casual discussion in person. Anticipating the acceptance to my offer from the department, I have ordered for supply of high quality wood specially required for such laboratories. As I found no response from the Department till the stock arrived long ago, I have made some furniture for the use of the students studying here in the upstairs of these buildings. I take this as a profit from the college as I could have got nothing in return if I had handed over these materials to the College, except some misunderstandings as a reward of my offerings, similar to those I earned for my efforts in opening the college by providing funds therefor. Now-a-days it is not a hard task for one to promise anything and everything and to evade acting accordingly. But if one sincerely acts upon his promise will certainly get in return vengeance and prejudice, as I have experienced so far. In this you may take the example of the case of the Mill-owners' Association as a contrast to mine. They had once made a promise to pay two lakhs of rupees for opening the textile course but they have not really done so and not going to fulfil the promise. The government had not taken any steps to collect the promised amount or to open the Textle Course so far. Is this not due to the weakness of the Government? Even though the Mill Owners' Association had not cared to fulfil their promise, they could manage to be well supported by the Government, as some of the corrupted Government servants get all the support of the higher authorities for their coercive actions against honest people. Apart from this, the authorities are planning to degrade this college by all directions through different methods. Even now the boys who went from this college to the Engineering College, Guindy for some particular courses of study which were not provided here in this college, were turned back or were forced to take other courses than that of the students' need or the courses which those students do not like to undergo. Now those students are moving in the air from Madras to this place and other places not knowing what to do. Nobody knows about their fate. I do not want to mention any thing more here, as I want to disclose all the facts when the court of enquiry comes against the authorities here, as suggested in the Congress High Command.

Now the education Chapter finishes and I want to tell you few words about the Transport in India. Under the prevailing circumstances of less water ways, less railways and less road ways, Motor Bus transports may be conducted suitably having an efficient system with extraordinary profits. But to have a state service of bus transport in the country, is very unhealthy when the public mentality or the government policy and the present circumstances are quite unfit. Before taking up the bus transport in State Service, first of all, the government must lay down a strong foundation. But our Madras Government failed to observe this basic principle, when they started the state service of bus transport. They have started the service without the knowledge about the line, without experienced staff, without equipment, without suitable vehicles and without the sense of buiness organisation but with all the inefficiency. The pity is that the other provinces are also following the same foot-path. Even in normal days of our country, the biggest drain is the motor transport and the next is the import of food grains and other articles from outside. I don't want to deal with elaborately here.

Recently when the Road Transport Committee of Bombay met Dr. F. P. Antia, mentioned that the running cost of motor bus per mile may be reduced substantially when we have proper roads in the province.

According to his, Bombay presidency alone having 3000 buses only, can save about 2 crores of rupees per annum, if proper roads provided. He further says by having such roads in healthy conditions, the bullock-cart owners also can save about seven crores in a year. Though I am not aware of his methods of calculation, we can take the Madras Presidency which has got the double number of motor vehicles and more population, can be saved four crores of rupees by the state if they takes bus transport with proper foundation and rupees 14 crores will also be the savings of the bullock-cart owners. I don't know to calculate the profits of the bullock-cart owners, but I can assure that the motor vehicles running in and out of Madras city alone can earn a crore from all directions. But practically the present state of affairs regarding the bus transport is as follows:

Ist year profit - II year less profit - III year no profit - IV year loss and in the fifth year loss in capital in addition to the public suffering which will be the nett profits. After the sixth year, I leave it to imagine yourself by way of astronomical or astrological figures. Ofcourse, there are some honest people who try their level best to satisfy the public and the government treasury, but the matter is going topsy-turvy. If the same situation prevails, the state service will prove failure in a short time and they will have no other go, than handing over to the private parties. At this stage I can guarantee that there won't be any profit and it will be a great boon for the government if they could escape atleast without capital loss. Either state or private parties whoever handle the bus transport under the present circumstances the drain is there and the same is the colossal one.

When the government is quite inefficient to conduct the bus transport of its own accord they are not able to accept or carry out any proper advice available for obvious reasons which I don't want to mention here.

I have taken already too much time. Please excuse me for my tiresome speeches, as the reason for the length is not any of my selfish motives. I had told some examples here of the inefficient activities in the government before you, so that to get proper advice from our chief guest of the day. I don't want to tell anything about the industrial policy of the government as everyone knows the topsy-turvy situation of the Industry and Commerce Department on account of the caster oil policy adopted by the government. Our chief guest has got much experience and knowledge in the Industry. I have done my duty first in the transport than in Industry and then youngsters' education. Now I am doing my duty to incometax department and nothing more to do. Even though my nature cannot keep quiet and do not want to retire from industries and other activities, the Government, directly or indirectly compells me to retire from such activities for which I have to thank them.

As a farewell to my industrial activities and to enter in the Income Tax activities, I have arranged this exhibition through the Industrial Labour Welfare Association Ltd. for which Mr K. N. Banerjee has kindly agreed to open the exhibition as well as to open the eyes of the youngsters and of the Government.

I thank him and Mrs. K. N. Banerjee for their coming here from a distant place on my invitation. While Mr. K. N. Banerjee is giving ways and means to the public through his magazine 'Industry' and through his vast knowledge, his elder brother Mr. B. B. Banerjee who has also come with Mrs. Banerjee is putting everything practically in his factory by manufacturing machines and tools.

Now I am glad to request Mr. K. N. Banerjee to declare open this Exhibition. I also thank all the guests for the kind response given to my invitation.

Mr K. N. BANERJEE A. M. Ch. E.

Ladies and Gentlemen:

I thank you heartily for the honour you confer by calling upon me this evening to open the Machinery Exhibition at Coimbatore. I however do not take it as a personal mark of distinction but as a token of recognition of the age-long service rendered by "Industry" which it has been my proud privilege to serve to the best of my ability.

It has been a custom to speak a few words by way of introduction on such occasions, and it has gathered such sanctimonious momentum that I dare not defy it. I therefore take this occasion to lay bare the thoughts that are uppermost in my mind on the subject of the role that machinery can play in resuscitating the rural industries of India.

The first thought that strikes me is the changed conditions in the new political and administrative set up of things. The old order is fast crumbling down and a new socio-economic structure is taking its place. The air is thick with talks of national planning and innumerable schemes of development for the utilisation of the country's resources are under contemplation. New openings and new scopes in diverse channels of human activities are in the offing. The newly earned Independence has harnessed the Indian people with new responsibilities, upon proper fulfilment of which depends the future destiny of India.

I, for myself, have full confidence in India and her future. I believe that Indians will be fully able to rise equalto the occasion and give a good account of themselves. India has to-day been dragged into the vortex of international affairs. She can no more live in isolation with philosophic complacence. There has been a colossal waste of human enterprise in Indian soil, though it is the land where Lord Krishna in his Celestial Song eulogised the cult of Karma Yoga and enjoined upon man not to desist from work for a moment. It is most lamentable that India did not catch the true significance of the teachings of Lord Krishna and sought solace by retiring from work. It is quite in the fitness of things that India puts a new orientation to this philosophy of work and is once more drawn toward leading an active life with faith and joy in work. The prosperity of the Western countries is due to this new interpretation of life and if India, originator of this creed, accepts the view in its broadest sense, the foundation of true progress in India will be laid no doubt.

Indian people is engulfed in abject poverty. It breaks one's heart to see how miserably they are fed and housed. Our national income is found to fall far below that of the advanced countries of the West. It is most desirable that the standard of living of the commoners should be improved. It is easy to see that what the country produces is distributed on the average among her people. Hence unless production goes up there is no immediate prospect of amelioration of the lot of the people. Proceeding further we may easily arrive at the conclusion that for the attainment of a higher standard of living the most imperative factor is stepping up production in the country. Mention may be made in this connection that higher standard of living will create increased demand for raw materials, semi-finished goods and finished products, which in its turn is destined to offer more work and employment to the masses.

We must in this connection admit that the Indian people, so to say, live in the villages and any talk of standard of living will lose its edge if it does not contribute to the prosperity of the rural people. Full employment must be found for them and they should be encouraged to dedicate their lives to Work—which may embrace agricultural, industrial, intellectual activities and the like.

Machines and tools are instrumental in attaining higher production. These not only save much trouble to the artisan but improve the quality of his work. These also enable him to dispense with much tiresome hand labour and tend to enhance his efficiency through increased production. These are facts in the natural stages of industrial evolution from the *stone* to the *machine* age. Machines make work more pleasant by relieving the drudgery and monotony of processes. Moreover, machinery permits the employment of men and women of average ability and strength for tasks which formerly needed special gifts in these directions. Furthermore the unique success of the civilized countries in the sphere of industries is greatly due to the wide application of machinery to the satisfaction of human wants. Again machinery can work faster than human limbs can move, and machines work more accurately than the human being because a machine exactly repeats its movements whereas even the most dexterous operative cannot depend upon doing so. Machines thus by stimulating production help to bring about fall of prices and thus enable even the common people to enjoy the luxuries they could not aspire to have a few years ago. They by democratising luxuries lead towards the attainment of a higher standard of living.

Introduction of machines and tools in the rural areas will put life in the dry bones of the decaying industries. It would seem that in these days of cheap mass production cottage industries would seem to have no chance of competing with any measure of success with the cheap machine made products. But those who study the industrial movements of the world would bear testimony to the wonderful vitality of the cottage industries which still go strong even in the industrially advanced countries of the world. Home industries are widely spread in Germany, Japan, France, Italy and other Continental countries and are still an important factor in their industrial life. In England too, cottage industries thrive side by side with the manufacturing industries to this day.

This raises high hopes in our hearts regarding the future of the cottage industries in India-specially because India is traditionally a land of cottage industries conducted through individual or family efforts and though they are being supplanted by organised industries in some sections, their chances of success in other branches are practically as bright as ever.

For the socio-economic regeneration of the country it is imperative that industries be started throughout the length and breadth of the country with small machinery under co-operative system of work as obtains in the Continent and the Far East. One significant advantage of this measure is that much capital will not be required for a particular industry, each being carried on, so to speak, in compartments and the problem of the dearth of capital will be liquidated without much effort.

Before concluding, I would be failing in my duties if I do not emphasise the value of the Machinery Exhibition, which is just being opened. Such exhibition offers opportunity to the manufacturers to bring together the machineries as are available in the country to the notice of the newcomers in the industrial sphere. It also brings out clearly our resources in the machinery line and the deficiences to be made up in this direction. Of late the varieties of machinery manufactured in the country are expanding but still much headway remains to be made. Independent as India is now, it is desirable that she becomes self-sufficient as much as she can, as regards the requirements of the country are concerned. Engineers are not wanting in this country and it devolves upon them to make new designs of machines specially suited to Indian conditions for the manufacture of many items of articles India requires for civil and military purposes.

I again thank the organisers, specially Sri G. D. Naidu, the genius Inventor Industrial Scientist of this City, the Manchester of South India, for their efforts in familarizing machines to laymen and for presenting before the people, keen on starting industrial careers, a range of machinery which they can see and examine for themseves. It interests me to learn that some of these machines are his own inventions, Sri G. D. Naidu has all along striven for the industrial progress of the country and Coimbatore, the sphere of his activities, bears numerous marks of his high talent and organising power. This, his present effort, deserves the highest approval and I believe if the people gathering here take the best advantage of it, he will consider his mission fulfilled.

With these words I declare the Exhibition open.

— JAI HIND —

ON ARBITRARY TAX

On 12–4–49
G. D. Naidu writes to Sir Shri Ram, New Delhi.

My dear friend,

In the very beginning of this letter I have to ask your pardon for not writing anything for your last letter dated the 13th January 1949. At that time I thought that within four or five weeks, I might decide about my foreign tour. But as usual the activities of the Incometax Department dragged me into this groove so that any of my usual activities might become standstill. On account of this terrible alleged national work I was occupied till today.

As a last letter in the Tamil Year I am writing this now before the Tamil Year is born. As mentioned in my previous letter, I had to cancel my foreign tour programme. As matters stand now I am obliged to contact either by cable or by letter correspondence or get the foreign people with whom I had business agreement, and cancel once for all my efforts in new industrial developments. In this way one of the subjects prominent in my programme of duty to the country is decided and thus it ends peacefully.

About the programme of Refresher Course and Industrial Educational Exhibition, I have decided to conduct them only for this year. Though I wanted to conduct this course for one full year, as matters stand at the present moment, I am not able to say that the same will be conducted for the whole cear. Here, all Civil Courts are closed today for Summer Holidays. They may be reopened in July. Hence, I can say these courses can be easily yonducted for three months namely May, June and July.

I am making all arrangements from tomorrow and the same is likely to be completed in about two weeks' time. I think you can send your grandson here in a week's time so that he can go through the preparatory work of the Exhibition as well as that of Refresher Course. The work learnt at such time will be more useful and helpful than at the time of the Exhibition. One who is working at that time can understand very easily both practically and theoretically and also how to organise the work and how to do the work. Hence, I hope your grandson will have more interest practically at this important time. As promised by you, I hope, you will also accompany your grandson and stay with me as my guest for a week or two.

I am sending in a few days a book prepared for my record purposes which contains several letters and other correspondences including this letter and which will show how the trend of the activities of the Incometax Department is going on.

Perhaps when you go through the correspondence you may also get angry with me. But I hope you will be writing me a reply with a very valuable advice gained by your knowledge from the very long experience you had. No doubt I have to welcome it. And it is my duty to welcome such advices.

I want to ask my friends, at least to think and imagine about my case from my position in the circumstances, before they misunderstand me or get angry with me. Before I point out anything else I want to tell you that the instances or activities which I want to say is an atom of atoms, when compared with the activities, loss of lives, loss of honour, loss of properties, not to mention the inconveniences, tremendous burdens and responsibilities taken by our leaders, Government and the Public. But yourself and everyone else will no doubt admit that – Principle is principle, Justice is Justice, and aims are aims, whether it is a work concerning one atom or it is a work as large as the world itself. If anybody has committed any offence, whether he is poor or rich, weak or strong, one's man or other's man, one's countryman or other's countryman, insider or outsider, a proper punishment according to the offence is to be awarded without any hesitation. In my case what is the offence the Incometax Department or the Government has proved against me ?

Is it an offence if a man works from morning till 2 A. M. in the night for more than 40 years without rest or recreation ?

Is it an offence to do whatever work has been taken to its extreme perfection in a very straightforward way ?

Is it an offence to use modern ways and means in the business to save energy, to save money, to avoid leakage and to avoid waste ?

Is it on offence to earn something for one's own maintenance ?

Is it an offence if anyone has earned more than for maintenance and if he spends that something for education, industry, or industrial development or for general welfare of the country?

Is it an offence to expose corruption, red-tapism and misbehaviour of anyone whether he is in a particular party, whether he is in Government Service or whether he is a public man?

Is it an offence for not yielding to anyone whether he is a relation, friend, partyman, party leader or any big gun in the Government for their illegal, unlawful and immoral activities against conscience and moral code?

While Leaders and Ministers including our Prime Minister are asking the public to co-operate with the Government to put down the corruption and to put down hoarding in order to develop the industries and the wealth of the country, is it an offence if a man follows ideals faithfully?

Finally, is it an offence for a man to follow the good principles in his day-to-day life and not to commit the five major sins according to our religion and philosophy namely — drinking, immorality, stealing, gambling and falsehood. (Of course I am compelled and obliged to adopt a few of the above from 1947 till today with a vengeance to tease the corrupt people. But I do not know what way it will take from tomorrow i. e. Tamil New Year. Perhaps I may be driven to do all these which I do not want.)

Now, if all the above mentioned items are offences, then, the present treatment and punishment given by the Incometax department particularly in the time of our Independent Government is not sufficient. There should be still more severe punishments. Perhaps you may not know what punishments are awarded to me for the above offences and what are the punishments I have enjoyed till now.

By the endless efforts of day and night work conducted faithfully all through these years both for the public and the Government, I have earned a very good name a very good credit in the qusiness, industry, and finance and other social activities, not only here but also outside. All these – name and fame – honesty and credentials – business integrity and knowledge and everything else have been brought to death by one stroke of the pen dipped in life blood. In the month of July last the department attached the properties in which the cream of my lifetime work made into scrap and auctioned them in the compound of the public office by tom-toming in the streets.

Ofcourse at that time Mr Dandekar of the Central Board of Revenue (Incometax) came to a little rescue because he could not bear the situation. But what happened after his honest efforts? As if by magic the Incometax Department started again their own game against me. Last January on the 23rd, another attachment was made and again several vehicles and machines were taken away to the public court. This time the department has adopted a peculiar method by attaching my accounts in the banks and in other concerns. They have sent the attachment orders not only to the banks in Coimbatore but also to the banks in Madras and Bombay where I have no accounts at all. Apart from this, they have attached my securities in the bank. They have also published these in the newspapers.

While they have attached materials worth more than 2½ lakhs, where is the necessity for them to attach some of my current accounts while these alone brought to them more than the dues of about two lakhs of rupees? And what is the necessity for attaching my securities and advertising in newspapers? Even the act under Section 46 says not to touch any materials more than their dues. Not being satisfied with these unlawful actions of the several attachments, finally they have attached my properties worth half a crore to one crore. After all, their dues of two lakhs were realised in full by the sale of materials and by the attachment of current accounts. The Revenue Department has returned some of the materials as they have fully realised their dues by the sales.

Do you say that these actions are approved by the Government? Is this done for the sake of Government or for the sake of the Department acting as agents to spoil the industries, business, morality, public confidence and honesty? It seems the last one is true. Or, it may be the selfish work of the officer done in order to gain some higher posts or higher salary by misleading the Government, by writing imaginary reports and orders of assessment with imaginary figures and committing unlawful atrocities in collection and showing to the Government as a victory over Hyderabad or

Kashmir or to escape from the offences already committed in these assessment cases. The Government also may give such officers higher salaries and higher appointments as prizes given to efficient army people in the war.

After the department committed these attachment blunders, I wrote a letter to the Commissioner of Income tax, Madras which is self-explanatory. In order to avoid and escape from these blunders and to show to the Government that "we have levied so much enormous tax, we have got so much securities for the taxes, even after attaching so much of the valuable properties, we have levied nearly 7 lakhs of rupees as Income tax for a six year old account for the year 1943–44." The Income returned by me for that year is Rs. 25,000 and they have levied a tax of about 7 lakhs at the close end of the official year.

Even a student studying in the elementary class if he goes through the assessment order, can give a judgment that all these taxes levied in these two or three years against me and the concerns are malafide and arbitrary. There is no necessity for any judge to give this judgement because it is so plain and no witnesses are even necessary as the assessment order is itself sufficient for the purpose.

The above one is my personal story as far as the Income tax department is concerned.

A concern started nearly 30 years back from now, with some sister concerns, which earned world wide name in the business world, have been butchered by the Income tax Department in the same way as they have butchered me. I take the butchering of this concern as more serious than butchering me, because these concerns have done their duty faithfully for themselves, for the public, for the Government, for the industry and for the business so perfectly and so honestly. Though they are private limited companies, they were brought up in such a way that these concerns were the properties of the country. All these concerns had been brought into liquidation before they brought me in liquidation from my activities.

After all, not one single assessment has been finalised in appeals or proved to be proper assessments. Either these concerns or myself are not running away to Pakistan or other countries while I am a pucca Hindu and the concerns are pucca Indian concerns grown up for Indian interests, while the department has not taken any action against such "runners-away" from this country or blackmarketeers or hoarders who are enjoying the fruits of their illgotten wealth in the Independent India.

Where is the promise of the Central Government that they will give time for disputed taxes? Has anyone in the department observed this promise and kept up the same? No, Inspite of all these if the Government approves these attrocities what kind of confidence can we keep with the Government?

Finally, all these happened to me as a blessing in disguise to cure my gastric ulcer and allow me to be healthy to lead a lazy life and to enjoy more and more which I failed to observe and enjoy in my young age, for which I have to thank heartily and congratulate for the victory for this department in the Independent India. Of course, by my keeping quiet or not helping the Government, the Government will not suffer anything. There are numerous youngsters who are coming up and going to help the Government. Hence, my sitting quiet is not harmful to anyone, and the Government or anybody else need not take care of this one wrong instance.

Now, please think yourself to be in this position and say what kind of anger you will have on me and what kind of advice you will give me. I do not think that there will be any one who will be able to stand the strain in the circumstances as I now stand. From the peon of the Incometax department to the topmost head of the same department the only thing, they will say, is that G. D. Naidu is not paying the taxes and so they are taking these actions. And I am the only man saying that I have done nothing wrong but the Incometax Department is ruining me and the Independent Government. Ordinarily whose word will be believed by the Government and the Public ? The world is such. There are more number of people in the Incometax department and nearer to Government. Their words alone will be taken as an advertisement and will convince the Government. In such case, we have to think what to do. I have thought over the matter very well and decided to be an ordinary labourer with an earning of Rs. two or three a day which will be heaven to me than to be in the present hell.

When I wrote that, if the Government pays me a fine of Re. 1/- or pays me a loss of Rs. 50 lakhs, I may change my attitude. Then you mentioned in your reply letter that we should not humiliate *our*

Government though they do a wrong. It is true we should not humiliate if there is our Independent India. In my opinion though our leaders are in the top the whole of the machinery of the Government is old and slavish. Until this old machinery is re-organised by our leaders, though the name is Independent India we cannot take it as Independent India. Whether Independent India or not, I do not want to take any responsibility or botheration from today. I will lead a fresh life forgetting all past activities, leaving all the past materials for the greedy stomachs of the gangsters. I will be free from tomorrow morning and I will start a new future. The only desire and ambition of mine to conduct the refresher course and the Industrial Educational Exhibition from the lst of May will be carried out by me. I will be successful in my efforts to explain to the public, students and Government, what is wanted, what is wasted and how much it is wasted in the name of education, health and public works. How much dollars are wasted as smoke and dust, how the means of capital programme is wasted and how the morality of youngsters and business people is spoiled in cinemas and such other ways. Hereafter I do not want to give any trouble or give slight harm for the sake of my personal benefit.

Again I request you to excuse me for not writing the reply and also to pardon me for writing this long letter. I request you to forget everything immediately after reading this letter.

Please go over here to Coimbatore with your grandson and stay here with me for two weeks in order to fulfil your promise.

With kind regards,"

On 11—8—48.

G. D. Naidu wrote to Mr N. Dhandekar I. C. S.
Member, Central Board of Revenue, New Delhi.

Dear Sir,

You were very kind to hear my counsel, Dr. V. K. John, Barrister-at-law, M. L. C. and myself on Friday the 6th instant at Madras, on a letter dated 29th April 1948 written by Dr. John on my behalf for a settlement of the disputes between me and certain Transport Companies in Coimbatore on the one hand and the Income tax Department on the other. You gave us a very patient hearing and you were prima facie satisfied that I had a legitimate grievance which, you were of the opinion, should be investigated. You passed certain orders on that day and directed me to write to you mentioning my grievances so that you might appoint an Officer for investigation. I am therefore writing this letter.

When I began to do Transport business in the year 1920 and in 1929 I found that business could be conducted with greater efficiency and advantage if they were done by companies incorporated under the Indian Companies Act. Certain companies were therefore incorporated under the Indian Companies Act, but the nominal and paid-up capital of the companies was not anything very much. The most important of the Transport Companies was the Coimbatore Transport Ltd., incorporated in 1929 with a nominal capital of Rs. 20,000 and a paid-up Capital of Rs. 18,500. Other companies which did transport business are:

1. Pollachi Transport Ltd.
2. Varadaraja Motors Ltd.
3. Trichur Pollachi Transport Ltd.
4. Coimbatore Satyamangalam Union Bus Service Ltd.

   and

5. Coimbatore Thathamangalam Bus Service Ltd.

Another company which was incorporated to finance and manage the affairs of these various transport companies was the United Motors (Coimbatore) Ltd. To quote from the Assessment Order for the year 1940–41.

> " Up till 1939–40 a single set of accounts was kept in which were recorded all the receipts and expenditure relating to the several companies. The net income before setting off depreciation was apportioned between the different Transport Companies in the ratio of the buses run in each and their seating capacity (34: 23: 17: 12: 7 : 7.) "

The United Motors (Coimbatore) Ltd., (hereinafter referred to as U. M. (CBE) Ltd. did also some other business and earned a very high reputation. For my many inventions in industry, the U. M. S. Trade Mark was given. The U. M. S. is an abbreviation for the United Motors Service, a name under which I was doing business. This business was taken over by the United Motors (CBE) Ltd. My inventions became popular in foreign markets and U. M. (CBE) Ltd., had business connections with the United Kingdom, the Continent of Europe and the United States of America and had high reputation in foreign markets.

The books, which were kept by the U. M. (CBE) Ltd., for the allied Transport Companies, were accepted without question by the Income tax Authorities till 1940–41 assessment, and this fact is evidenced by the Assessment Orders. I may also state that the accounts were duly audited year after year by a qualified and competent auditor, a fact also recorded in the Assessment Orders.

For some reason, for which neither myself nor the Transport Companies were responsible, the income tax assessment for 1941–42 was left over till 1946, but the assessment for 1942–43 was concluded in the usual course under Section 23(1) and the accounts were accepted.

The income returned and accepted in the years 1940-41 and in previous years and also 1942–43 worked roughly on the basis of 4 pies per mile. This basis is a very important point to be borne in mind.

An Income tax Officer, by name Mr S. Muthukrishna Iyer, took up in 1946 the assessment of 1941–42. This Officer was previously at Salem, a neighbouring District, and had earned a bad reputation. From the very beginning he took up the assessment of the companies, trouble was expected. The reason for the trouble, I have mentioned in a letter which I wrote as early as the 25th October 1946 to the Hon'ble Mr V. V. Giri, then the Minister of the Madras Government. I mentioned therein that this Income tax Officer "had expected something from me, but I was not a man to yield to such things". Before assessment was completed, I requested the Commissioner of Income tax, Madras, by telegram and letter that another officer might be asked to take over the assessments. This request did not bear fruit. In a letter which I addressed to the Hon'ble Pandit Jawaharlal Nehru, the Prime Minister, on 15th August 1947, I mentioned that:

> "In this case the blunder committed by them is that one Officer expecting a bribe, which was refused by me, taxed heavily according to the powers vested in him by the old British rule. Then I wrote to the Commissioner, Central Government etc., to examine the taxes levied by a prejudiced officer by transferring the case to some other Officer and I would be ready to accept to any taxes levied – to whatever extent it may be. But even the higher Officers failed to do anything in this instance because this Officer was so clever in hiding his actions and misleading and influencing his higher Officers".

I am extracting only from these two letters although I could give extracts from other letters as well written by me, long prior to this date, to say that the trouble was due to the fact that I would not stoop myself to corrupt an officer.

The result was that arbitrary assessments were made by this officer for the year 1941–42 on all the companies.

I might here mention that there are other Transport Companies doing transport business in Coimbatore District. The concerns do exactly the same business and charge passengers at the same rate– a fact certified by the District Superintendent of Police in a statement filed before the Income tax Appellate Tribunal. Some routes are run by more than one operator and whereas in other routes there is a monopoly, but the fares charged and other conditions of business are same in all routes-a fact which could easily be certified by Government Officers and members of the public who are interested in transport business. Mr Muthukrishna Iyer assessed other transport operators, but none of whom did he assess at a basis of more than 4 pies a mile. Transport Companies managed by the U. M. (CBE) Ltd., were on the other hand assessed on a basis of 6 pies a mile with the result that in the year 1941–42 assessment he added on about a sum of Rs. 6 lakhs to the actual income earned by these companies. The Coimbatore Transport Ltd., the paid up capital of which is Rs. 18,500-and had a 34% share in the income of Rs. 88,808-declared by U. M. (CBE) Ltd., was assessed to an Income tax of Rs. 2,40,405-on an income Coimbatore Transport Ltd., did not receive and could not dream of making. Other associated companies were also assessed in a similar manner.

I might here mention that if these companies were assessed on the basis of 4 pies per mile, the income returned viz. Rs. 88,808– would have been approximately correct. The addition of 2 pies more to the basis of income enlarged the income to a figure at which no other company was assessed and at which these companies were not assessed before

1941—42 or even for 1942--43 by Income tax Officers who were quite competent.

The companies filed appeals before the Appellate Assistant Commissioner of Income tax, who confirmed the orders of the Income tax Officer. The orders of the Appellate Assistant Commissioner have only to be read, to be satisfied that the reasons given by him are unconvincing. I make no further comments in this letter. A special pleading is apparent. I was actually very hopeful of appeals before the appellate Income tax Tribunal and I undertook to give a guarantee by the Imperial Bank of India promising to pay the assessments if the Appellate Tribunal confirmed the orders. This I did although I was neither legally nor morally liable to pay the assessment on the companies. The concerned officers of the Income tax Department including the Commissioner could have very well known that these Companies with their small capital and financed by others could never pay this assessments and an undertaking by me should have been welcome to them, if only they were interested merely in collecting taxes due to the Government. But they were not interested in taking the guarantee of the Imperial Bank of India pending the decision of the Income tax Appellate Tribunal, but instituted recovery proceedings against the companies and realised a few thousand rupees instead of a few lakhs. This I submit is conclusive evidence of malafides in the procedure adopted in these assessments.

Appeals were preferred by these companies before the Income tax Appellate Tribunal and the 6 pies basis was accepted. When this matter is thoroughly investigated, I shall be in a position to satisfy the investigating Officer that pressure was brought to bear on the Appellate Tribunal.

The assessment for 1941-42 was re-opened and assessment for subsequent years were also arbitrarily made. It is necessary here to point out the procedure adopted in making the assessments for these years. These assessments were not made by Mr Muthukrishna Iyer but by Mr Doraiswamy Nadar. All the Assessment Orders were made ready before the assessees were heard. A formality was gone through and immediately without waiting even for 24 hours very lengthy orders were issued. These assessments also were arbitrary and discriminatory.

If these companies were left alone without arbitrary assessments, they would have done business and continued to do business and large amounts would have been paid to the Government by way of taxes. I might mention here that these companies were paying advance taxes and in the year 1946 alone an advance tax of Rs. 45,673-4-0 was paid by the Coimbatore Transport Ltd. But certain Officers were bent on breaking the companies and me as well and recovery proceedings were taken knowing fully well that the business would not continue after recovery proceedings, and applications for winding up the companies have also been filed in the High Court of Madras by the Income tax Officer. These applications for winding up are still pending in regard to all companies except Coimbatore Transport Ltd., which has been ordered to be wound up.

The object of their resentment is myself and they initiated proceedings under Section 23 (A) of the Income tax Act and the procedure adopted in this matter is such that no Officer of the Income tax Department could have adopted bonefidely. Orders were got ready by the Income tax Officer before notices were issued under the law. The inspecting Asst. Commissioner of Income tax, Central Range, Madras, issued notices dated 22-3-48 intimating that the proposal for applying the provision of Section 23(A) would be taken up after consideration by him at 11 a. m. on 30-3-48 at Coimbatore, and the notices were served on the 24th March 1948. The Income tax Officer passed the Assessment Orders under Section 23(A) on the 30th of the same month i. e., the same day on which representations were to be heard. Lengthy orders were also served on the persons concerned immediately after representations were made. I submit that it is not the policy of the Income tax Department and it should not be its policy to go through a farce in respects of assessments amounting to few lakhs of rupees and I have been assessed to a sum of over Rs. 2 lakhs under Section 23(A). Appeals have been preferred from one of these Assessment Orders by a company which has been wound up, I, not having the right of appeal and the company not being in a position to pay any dividend on which 23 (A) is based. In spite of the fact that the appeal is pending and in spite of the fact that there is not the slightest difficulty in recovering the amount from me, recovery proceedings after imposing a heavy penalty have been made and my properties attached, which you were so kind enough to order to be returned.

I state that the assessment on these companies have not only been arbitrary, but also discriminatory, and for the reason I have already mentioned. The Officers concerned were so much interested in breaking me and my concerns even if the Government ultimately lost. I charge them with malafides in these assessments. The procedure adopted, as already explained, has been illegal and irregular and not bonafide and it would appear that the concerned officers have pulled together.

I have the greatest faith and confidance that you will be so good as to institute an impartial enquiry into this matter by an Officer who will not in the least be influenced except by justice, equity and good conscience and do the right thing which may not only be in my interests but also in the interest of the good name of the Income tax Department. I request you to kindly expedite the investigation.

AIR MAIL

On 19—10—48.

G. D. Naidu, wrote to N. Dandekar, Member,
Central Board of Revenue, New Delhi.

Dear Mr Dandekar,

Not having heard your decision I wrote a letter to you on the first of this month but hesitated to post until last week. Soon after posting that letter I received intimation from Dr. John that the Commissioner of Incometax wanted me and Dr. John to discuss the income tax matter in connection with the communication received from the Central Board of Revenue. As Dr. John had left station, myself and our auditor Mr Hariachar went to Madras to meet the Commissioner on the 16th instant exactly after one month since we discussed at Delhi.

* * * *

By my mere oral request you have ordered to return the attached goods which I consider as an honour done to me for my services. Of course, I too have to keep up my word to you. When I am unable to accept the decision of the Central Board, I have to return the attached goods which were taken back by me. If you will kindly let me know to whom to return these goods I shall do so immediately. This attachment was made for the tax amount of rupees two lakhs and odd which is a disputed amount and pending in appeal. If you are not satisfied by returning attached goods by gentleman agreement and if you have confidence on me to give time for payment without preparing any other documents or security, I will pay the amount of Rs. two lakhs and odd in two or three instalments (of course, under protest–the amount to be refunded to me if the case under (23A) is decided in my favour in the appeal). In case you have no confidence I will arrange to give security through the Imperial Bank immediately. This also I am doing against my conscienee on account of your interference in this case. In case you are not going to accept this also and if you want to attach my whole property you need not bother of observing several formalities of attachment, but I am ready to hand over the key of the gate with all the materials to an officer whom you name. Of course, though the amount in the attachment is rupees two lakhs and odd the materials may cost several lakhs and perhaps it may have the intrinsic value of crores. These materials were collected and buildings constructed to open an Industrial College on a very large ambitious scheme. After my visit to Delhi and after my observation of the present time I have no hesitation to scrape out the College scheme and to hand over the key to your department for their so called well earned dues. By your interference in this matter the Government gets these materials in tact. Otherwise they would have been scraped by this time. If properly used the materials will fetch several lakhs or even crores. But if they are sold as usually done by the Government, it may fetch rupees one or two hundreds per ton which may otherwise fetch several thousands per ton, if they are properly organised and sold. I hope this will satisfy you and the Government also will be satisfied by keeping up their dignity on which they are very keen. As I have learnt much more recently, I assure you that I will not take any interest in any activities either for or against anybody and I will not take any coercive action or go on hunger strike.

Is it a fault on my part to have spent my earnings for the benefit of the public ? It is true that from 1933 or even before until now a type of pure socialism suited and needed for our country prevailed in my activities connected with my industries and business which can be proved by an inspection of the records and my activities. I am neither a Communist nor a Socialist nor a Congressite nor a Justicite nor an Imperialist. But I have brought some of these principles into force. Perhaps the treatment given to me upto now seems as a return for having useful and progressive elements of socialism, communism and congress ideals in my activities as well as in my business and industries.

With heartfelt thanks to you, the department and the Government for relieving me from hard work and unbearable worries, I close this letter requesting and expecting an order from you for one of the following suggestions :

1. To return the attached goods and to leave other actions to take their own course.

2. To pay the amount of rupees two lakhs and odd as mentioned above by way of cash in instalments or guarantee by Imperial Bank under protest.

3. To hand over the key and materials to your department for avoiding the laborious task of attachment and collection.

This will also relieve me from my future over-burdened and responsible work.

Finally I sincerely thank you for the kind efforts taken by you in this matter to arrive at a decision after special enquiry in so short a time.

With kind regards.

C. No. 29 (116)-I. T. /47,
CENTRAL BOARD OF REVENUE,
NEW DELHI,

Shri Pyara Lal Uppal, M. A., Secretary, Central Board of Revenue, writes on 5—11—48.

Sir,

Sub: Income-tax and Excess Profits Tax-
Arrears - United Motors (Coimbatore)
Limited and other allied companies.

With reference to the correspondence ending with your letter dated the 19th October 1948 addressed to Mr Dandekar, I am directed to say that as the plan of payment suggested to you by the intervention of the good offices of the Board at your request is not acceptable to you, there is now no other alternative but to let the recovery proceedings take their course. The Board very much regret that the assurance given by you to the effect that any reasonable plan of payment as may be fixed by Mr Dandekar would be acceptable to you has not been fulfilled. A copy of this letter is being forwarded to the Commissioner of Income-tax, Madras.

On 21—4—49.

G. D. Naidu, wrote to The Commissioner of Income tax, Madras.

Dear Sir,

Ref: Your letter dated 16—4—1949.

I am extremely thankful to you for your very prompt acknowledgement and reply of the above date. I am very sorry to know that you too have misunderstood me as other officers. I have not mentioned anything against you or other persons like you.

You have mentioned in your letter "Most of your letter contains unfounded allegations and insinuations against the department and its officers". Here I want to mention that, every word and every sentence in my letter contains well founded allegations or real facts existing and not insinuations. If we both as well as others who are interested want to know the truth it is better we take to a court of law where we will have fair chances to prove our allegations. I am prepared either to prove all the allegations as facts to the Court or to accept the extreme punishment if you prove that the allegations are false. I wish to know if you agree. Then we need not go to this extreme bitterness of arbitrary assessment by your department and my exposing such arbitrary actions. By this way all these troubles will end once for all.

Of course, I too refrained to mention anything more for some reasons. But I am obliged to point out here some facts as reply to your letter :—

The private offer was a definite one for Rs. 30,000/-. Hence it is definitely the Rs. 30,000/- that is to be taken as amount realised. If it had not materialised it is the fault of your department which was always the intention to ruin me.

You admit that there is a small excess collection of Rs. 864/-. I do not know how you think this amount is small. No doubt for the officers who are assessing the income in lakhs and lakhs only as book figures for their personal benefit this amount may be small. Even if it be Re. 1/- excess, is there any Act to keep such amount for the future assessment which is not at all due then? You have mentioned in your letter that the Income tax officer will, without delay lift all attachments and withdraw the notices issued to the banks and the transport companies. So far I am not aware of any such information. But when I asked some banks and concerns to open my account to do my business, I am informed that they have not received any withdrawal orders. Hence, they refused to comply with my request. I am glad to mention here that atleast the Revenue Department has refunded the sum of Rs. 857-0-7 being excess of auction sale proceeds collected over and above the dues, honourably, with a few day's delay, but before an attachment order is issued by the Income tax officer for his future imaginary tax.

You are saying that the sum of Rs. 864/- can be adjusted for future assessments, then why can't you say that the other attachment can be utilized for my Grandson's-would-be-tax due? Is this not like the wolf and lamb story? Is it right to say as above because you have this amount in your hands.

I thank you for your proposal not to discuss various other controversial matters raised in my letter. But I want to mention here that your department has no materials to discuss or to defend their blunders to produce any useful results.

I have to thank you for your assurance that the department is not anxious to take one step more than what is absolutely necessary. But I am sorry to say here, that your department is very anxious to do any and all extreme and arbitrary steps even without your knowledge.

You can see how many arbitrary steps were taken as detailed hereunder:—

1. Refusal to grant time even though it is the usual custom or a promise given by the officers in the Central Government in such circumstances and the grant of time is a right to me in this case.
2. Attachment of my valuable materials collected and stored and inventions without waiting for the result of my appeal.
3. Not accepting my offer to take back the returned materials, when I offered voluntarily as mentioned in my previous correspondence.
4. Not accepting the voluntary offer of handing over the keys of all my properties to avoid the unnecessary and shameful attachment by tom-toming and advertising in papers.
5. Not accepting my voluntary offer of payment of this amount in short instalments.

6. After not accepting the above offers attachment of 2½ lakhs worth of materials for Rs. 2,01,000/- and odd due.
7. Attachment of my accounts with Messrs City Transport Ltd.
8. Attachment of my accounts with the Agent, Imperial Bank of India, Coimbatore.
9. Attachment of my accounts with the Agent, Central Bank of India, Coimbatore.
10. Attachment of my accounts with Mr M. K. Krishnaswami Iyengar
11. Attachment of my accounts with Mr C. A. Nanjappa Naidu
12. Attachment of my accounts with Mr S. Sethuratnam
13. Attachment of my accounts with the Secretary & Treasurer, Imperial Bank of India, Madras
14. Attachment of my accounts with the Secretary, Indian Bank Ltd., Madras
15. Attachment of my accounts with the Secretary, Central Bank of India Ltd., Bombay
16. Attachment of my accounts with the Agent, Indian Bank Ltd., Coimbatore

I have no accounts with these parties

17. Not being satisfied with the above, again attachment of my securities in the Imperial Bank of India, Coimbatore.
18. Again attachment notice with regard to Gopal Bagh Buildings

19. Attachmeut notice with regard to U. M. S. Buildings.
20. Attachment notice with regard to Sambandam Road Buildings.
21. Attachment notice with regard to Staff Colony.
22. Attachment notice with regard to Conti Buildings.
23. Attachment notice with regard to President Bungalow.
24. Attachment notice with regard to Palghat Bus Stand.
25. Attachment notice with regard to Sarada Hall, Fish Bazaar Street.
26. Attachment notice with regard to National Electric Works Buildings.

(The immovable properties are worth at present Rs. 50 lakhs to one crore)

Though these steps are taken as combined groups and though this may seem to be an exaggeration I have given in such a mannner to show clearly what kind of fire will be burning in the sea of confidence and co-operation.

Apart from so many steps taken, where is the necessity to publish the attachment and sale in papers while tom-toming the same in the streets of the town. Are not all these actions of wide publicity to spoil my name in business and industrial world? I do not want to write anything more on this.

I thank you for your promise to consider about the disputed amounts. In this case I have asked for time for payment because the whole amount is disputed. The tax on the returned income upto now have already been paid by me. The Central Government has promised and the usual practice is to grant time in such cases. You are asking in the meanwhile to furnish security to the satisfaction of the Inspecting Assistant Commissioner of Incometax, Central Range, Madras. I have had a very silly experience in furnishing securities in respect of some other's taxes on previous occasion. The guarantee by the Imperial Bank of India itself was not accepted then. Such being the case what guarantee or security can I give? Further is there any means for me to give security while your department has mercilessly attached my honesty, my credit, my fame, my name, my knowledge, my experience, my valuable inventions and other materials,whole of my properties, including securities, balances of current accounts, cash in boxes, cash in pocket, fountain pen, photo proofs, watch, even beddings, tables, chairs etc What else have I got except my lifeless body? Do you accept this as security? Then I have no objection. I will be too glad. As an honour and courtesy though I have no mind to write anything else I asked you to grant time. If time has been granted there may be an honour in return atleast for the sake of keeping one's word and honour. Now do you think you can realise any amount by your coercive actions shortly or even earlier than you collect the amount by granting time with mutual understanding. I can foresee the result while the officers of your department have got so many Acts, Rules, Ordinances etc., as weapons given by the innocent Government.

You have mentioned in yourletter that

> "As regards your request for time for payment of taxes contained in your letter of the 12th April 1949 in respect of the demand fixed in the assessment case for 1944-45, I may say that I have not yet seen the assessment order and I am therefore not in a position to say as to how much income can be considered to be really in dispute. This matter will therefore take a little time. If, in the meanwhile the amount has fallen due it would be worth while you to furnish securities to the satisfaction of the Inspecting Assistant Commissioner, regarding the payment of the dues. If this is done there may perhaps be no difficulty in postponing collection of taxes in respect of the really disputed amounts. The question of security does arise in your case, because of the serious difficulty with which the department has been faced in the matter of collection of dues, as all collections had to be made through the Collector without your paying any substantial amount voluntarily or directly even though the assessments had become final".

1. May I know when the Department had serious difficulty in the collection of dues from me?

2. Can you show one previous instance of difficulty in collection of my dues?

3. How many of my dues were collected through the Collector before this instance?

4. Until last year is there any one of my personal tax due by me which was not paid voluntarily or directly?

5. How many of my assessment have become final?

9. Except this one assessment how many are still due or still in appeal ?

7. Can you show at least one item as mentioned by you?

Now I am completely satisfied that this office is misleading you too by giving such misleadig statements as explanations and defence for their unlawful actions and blunders. Will you kindly verify with records without any prejudice. ?

All I want to mention here clearly is that from the birth of this department until now I have paid my taxes for all these years voluntarily and directly without any delay, without any postponement, without any chance to take coercive or even mild actions for collection. Of course, some years back I have asked for some month's time in a few instances and in the same way in some years I have paid my taxes in advance too.

In the meanwhile, I have received a letter from the Inspecting Assistant Commissioner of Income tax, Central Range, for which a reply has been written (copy enclosed herewith). I hope you will consider my request and grant time even if the Inspecting Assistant Commissioner of Incometax hesitates."

Sir Shri Ram 22, Curzon Road, New Delhi, 1. writes on 27—12—1948.

Dear Mr Naidu,

It was in January last that the Hon'ble Mr Sitaram Reddy spoke to me about you and since then I was very keen to make your acquaintance and I am glad to say that it was possible for me to meet you on the 21st of this month, although unfortunately I could not spend with you more than two hours; whereas I ought to have spend two days with you. However, I will take an early opportunity of going to Coimbatore and inflict myself upon you.

It was a very great pleasure to me indeed to spend the 2½ hours which I did with you and I learnt such a lot. I have read all the books that you gave me and I again have learnt certain things. I sent a telegram to the President of the University's Commission and also a telegram and letter to the Hon'ble Minister for Education, Madras and personally spoke to Dr. Tara Chand, a member of the University Commission and Secretary of the Education Department of the Government of India, to visit your institute at Coimbatore and discuss with you your ideas about giving education in engineering.

I myself started a school for giving education in Chemistry up to M. Sc. standard. We take vernacular Middle Class students and give them education in their own vernacular language. We also teach them the necessary amount of Mathematics, English, Physics etc., By the time these students are 16 or 17 and have been with us for 4/5 years their knowledge of Chemistry is equal to if not more than the M. Sc. students of other universities. In addition they have got a fair amount of knowledge of engineering, costing etc., and they know much more of the practical side also. But we are faced with the same problem as you are in as much as the Government will not recognise our institute nor will give a diploma or anything to our students. We are fighting with them and I do feel that if you will put this matter before the University's Commission I have no doubt that we may also be helped in this matter. We ourselves will also try to take them to our institute and explain to them how this school is better in every respect than the other teaching institutions. ... ...

As I said above I have read with interest the literature which you gave me but I must say tnat I do not agree with you in some of the things which you have mentioned there but we will discuss it when we meet either if you ever come to Delhi or if I go to Coimbatore.

You will remember that I asked you to take my grandson for training in your works and you very kindly agreed to the same. I have read your terms as regards the fees, hours of work, the kind of work etc., etc., and I am quite certain that my grandson will satisfy you in every way. Plagse let me know whether there will be any difficulty about the language because he will be able to understand either in English or Hindustani. Also please let me know as to when does your course begin. I do not think this young man should be with you for merely three weeks. I would like him to work with you for a few months. ... ...

P. S. In case you so desire I will be very happy to send you some literature in connection with our teaching institution which we call VIGYAN KALA BHAWAN.

G. D. Naidu, writes to Sir Shri Ram, 22, Curzon Road, New Delhi, 1.

My dear friend,

I am in receipt of your very kind letter of the 27th instant. It has acted like a tonic in giving full enthusiasm to a depressed or worried mind. I am very grateful to you for having written this without any hesitation or reservation. In fact, I too was very much disappointed of your very short visit but was satisfied when you promised that you will come again.

Though I had been to Madras when the University Commission was there, I did not meet any of the members as I felt a bit shy. Dr. Humayun Kabir was staying in the room next to mine in the Connemara Hotel and though I know him personally I did not meet him. As a matter of fact for the last two years I did not mix in any activities outside my place. However, I missed the opportunity.

You mentioned that you have a telegram to the Hon'ble Minister. But you know politics here is much more different than it is in your side. Politics in your side is constructive though they are with different views. But unfortunately, this side politics is useful only for destructive programmes. Certainly, I am not blaming any of the Ministers. The present set of Ministers of whom I know Premier Omandur, The Hon'ble Avanashilingam Chettiar, Sitarama Reddiar, Gopala Reddiar, Madhava Menon and others are a very good set and

I should say far better than the Ministers of other provinces in several respects. But the pity is that the machine they have to ride to their destination is bent, worn out and very old model which is not fit for the present need. I feel sorry and I pity the Ministers as well as the whole Congress who are running the Government with such weak tools. They may talk from platforms in public meetings or in their Cabinet meetings openly or confidentially or in their Commission's and Committee's meetings, but they cannot do anything with the present set up. Their first work must have been to organise the present set up to suit the present needs. Leaving that work aside each one has taken some other need by which they cannot win anything substantially. I am sure leaders like you will feel sorry for the present state of affairs fn our country. Though I have brought my activities to a stand-still, yet I will try to put my ideas atleast as a theory in the heads of the departments here. I have decided as I mentioned to you in person not to do any work either good or bad. Just now I am learning how to enjoy life being lazy as far as possible. If the Government pay a fine of one rupee atleast as a taken for having realised that they have committed a mistake and treated me badly until now, or if they feel shame to pay a fine to a private individual let them pay a loss of Rs. 50/- lakhs, then perhaps I may change my attitude. No doubt, in this critical moment while Dr. C. Rajagopalachari, Prime Minister Nehru. Dr. Patel and other leaders are trying their best and sacrificing everything for the sake of our country, each and every one of us are bound and must give a helping hand for their common efforts. Feeling this as a duty if the Government comes to terms as above, I may co-operate and do anything in my power for the public good.

Though I know Dr. Shanmukham Chetty and Dr. C. Rajagopalachari very well, I did not take anything to their notice. I know Pandit Nehru also. But perhaps he may not remember me because it was several years back that I met him. To him also I did not take up my case except writing a letter officially in connection with incometax affairs. Even now if we take this case to the notice of the Government in proper way through friends like you I am sure I can get justice. I was intending to do so, but now I think it better to leave it as it is because, if I take such efforts and if I win, I will have to work harder and harder with much risk and responsibility which I do not want at present as I want to be free from such responsibilities or burdens of watching and enlarging wealth, relations, friends etc., I want to be like an ordinary labourer who is free after his work of the day in the evenings and who has nothing to worry. When both the public and Government are not keen for such activities or co-operation of such people why should we bother. As I have decided this way I request you not to take any troubles. As at present though I am attending this work, it is not in any way giving me any botheration or worry to mind. It has become a daily routine work and except this I have no other work. At this stage if you take any efforts in this case and if it is settled accepting my terms as mentioned above (which I am sure the present Government will not and cannot accept), it will be a very big botheration for me which I do not want to shoulder. I will be much obliged if you will leave it to take its own course. However, I have to thank you again for the very kind interest you have taken in me realising the present situation in my cases as well as the situation of our country's need. I will send some pamphlets in connection with this case for your perusal.

I very much appreciate your offer to help in getting licences for educational equipment and other capital goods. In case I enter again in any such activities (which I doubt very much) I will certainly approach you.

I am glad to read what you write about giving education in Chemistry upto M. Sc. standard in your school, I have heard of this from some friends, but unfortunately 1 could not visit your school when I was at Delhi though I had a programme to visit. While our Government is still following the machinery prepared at the time of the East India Company and while the authorities have been trained in such a way it is not possible to teach your views or my views which were collected after present practical experience. Though I tried to put this in the heads of Provincial Government, I was not successful. But I am not tired and am trying again with a challenge that the education given by Engineering Colleges in five years could be given here by me in 15 weeks. Perhaps I may show this challenge in this year itself. Of course, for the purpose of convenience I am intending to put this 15 weeks' course as one years course. I am intending to visit England and the United States before starting the school. In that case I may start this school in or after July. If the Incometax affairs drag me still longer and if I cancel my tour programme, I may start this school in March or April.

As regards your grandson, I will be only too glad to have him here. As he knows English there may not be any difficulty regarding language. Hence you may send him here either in the third week or fourth week of this month. Let him be here atleast for one or two months to learn how to learn in manufacturing something. For an intelligent boy a very long period is not necessary. May I request you also to come here with him and be here for a few days in the end of this month.

I shall be very much obliged if you will kindly send me a complete literature in connection with your institute.

I do not know how to thank you for your appreciation and sincere interest taken in me.

Wishing you a very HAPPY AND PROSPEROUS NEW YEAR and with kindest regards, Sir Shri Ram 22, Curzon Road, New Delhi, 1 writes on 13—1—49.

My dear Mr Naidu,

I duly received your letter of the 31st, but I was away at Calcutta. I have read it with interest. It is a pity that you did not see the Universities' Commission. I will send you the literature in connection with the Vigyan Kala Bhawan where we give education in Chemistry in two or three years.

……You will appreciate that no government ever pays a penalty even when they are in the wrong, and the present government being our own government it is not right that even if they be in the wrong we should humuliate them. I will most earnestly request you not to insist on this impossible condition.

I am sorry I cannot agree with you that you should take rest and pass easy life. We are all servants of this country and we must die in harness. Whatever knowledge we have got is the property of the country and must be ungrudgingly placed at the country's disposal. You should not work for your own sake, i. e. for the sake of money or name but to serve the country. I will do my very best to get your trouble about the income tax cleared.

You as a hard working person can well appreciate through what mental and physical strain our real leaders like the Prime Minister and others are passing and it is for each one of us to do what we can to lessen their burden. The reward of our work or any honest work is work itself.

I am very grateful to you for asking me to go and spend a day or two with you. I would very much love to do it but at the moment it is not possible for me to do so. I believe sometime in March or so there will be a meeting of the Export Advisory Council in Madras. I will then try to come to Coimbatore for a day or two and spend the whole time with you. I am also grateful to you for agreeing to take my grandson and educate him but I cannot accompany him just now, so on hearing from you as to when it will be suitable for you I will send him there alone by himself. ......

With kindest regards,

E. R. Govindan, Managing Editor, 'Free India', 53, General Patters Road, Madras—2, writes on 28—1—1949.

Dear Mr Naidu,

I couldn't contact you all yesterday, and today I was told at the Connemara that you had left this morning. I am sorry I missed the opportunity of meeting you in the City.

Allow me to thank you for your kindness and hospitality during my stay last week-end. My stay coincided with the Incometax Attachment proceedings and it was a marvel to see how you rose to the occasion. I saw in it the height of *Ahimsa* (though you don't believe in it) the most amazing practical demonstration of turning the other cheek. I won't have believed it, if I had not seen it all with my own eyes. I have yet to see (or hear of) a man who will receive the Bailiffs with such courtesy and charm, to smile on them, to joke with them, to fete them like other friends, and finally to hand over two lakhs of precious materials.

Others would have raved and raged. But you were sweet and silent. Others would have stormed; you only smiled. They would have cursed; but you had only blessings for the vandals - knowing but too well that they were but the tools of a bureaucratic red-tape-ridden system.

Well, it is all still a puzzle to me — this strange battle for right and justice which you are waging against the Incometax Department, alone and single handed and with single minded devotion. In the interest of the country's future, and the interests of the younger generation whom you love so much, and for whom you have toiled so much, spent so much and for whose education you have got such marvellous plans, let me hope and pray that you would emerge with glorious success from this fight.

Thanking you and with regards,

T. Sivagnanam, Hon. Editor, "The Shivaji", Tiruchirapalli writes on 3—2—49.

My dear Sir,

I thank you for all the kindness shown to me during my visit to your residence. I was overwhelmed with wonder at the rare collection of machineries in the Factory shown to me. But I have yet to see so many other things which my friend Tiruloka Sitaram has spoken to me highly.

The time of my visit to you was not very happy and rather unfortunate. For well over one hour I was charged with amazement by so many wonderful things around me. Soon after an hour I was able to know - and that too thru you only - that the Income tax people are - attaching your properties. This made me to look at you from a different angle and I was struck with astonishment at the leisurely way you were attending to various things as if nothing head-going happening. Mahatma are said to feel indifferent and disclaim relationship with material world affairs. But how you inherited that quality was a wonder of wonders to me. When so many precious things that you produced by your hard work were taken away by the Tax people, you were found to be so calm, cool and collective. And above all talking and smoking in a jovial mood without least exhibiting the feelings of distress in such circumstances only made me feel that you are in possession of a rare culture. Your inspiring personality, of course, at once makes any one feel, you are a great inventor and a genius. And the simplicity which predominates in you again is very striking and interesting.

I wish to have another visit to you which I shall do early. With respects.

On 14—3—49.

G. D. Naidu, wrote to The Commissioner of Income tax, Madras.

Dear Sir,

INCOMETAX.

After my last letter written on the last day of last year to your department, I thought there would not be any more correspondence or work in this connection.

As usual several Officers have changed after the first invasion of my activities by the Incometax Department. Before I make my final request, I would like to explain to you very briefly my actual position and their fight.

In the beginning, an Incometax Officer levied an unimaginable tax against law and without using his commonsense on the transport concerns with which I had connections. The reason for this was prejudice, corrupt motive and other influences. When I informed this to higher authorities directly and indirectly, all of them neglected my complaint. The consequences then became serious on both the sides. Both the parties are desirous of bringing the matter to an end. But some forces unknown to others but known to us are not allowing us either to keep quiet or settle the matter amicably.

I shall mention only some important points here. The Officer took up six year back accounts and subsequently reopened the subsequent years' accounts which were already settled. Though already the accounts were inspected by several officers, this Incometax Officer asked me to produce several types of records which were never kept by these companies and refused to accept the records and accounts maintained by modern fool-proof methods. I do not want to explain here what type of fool-proof accounts were maintained and why the officer asked for such different types of accounts. Then he created a peculiar method for assessment. He did this because he wanted to levy the tax to serve his ulterior purpose. If any higher officer had taken trouble to go through the whole office and records then and there when complaints were received against, he could have observed all these discrepancies and could have collected more taxes which escaped in consideration of someone's personal benefit. After this fault was committed by the said Incometax Officer, his successors adopted and were made to adopt the same false method of calculation of taxes on the basis of the peculiar method of income formulated by their predecessor for the subsequent years. No higher officer ever opened his eyes to stop such false methods. On the other hand the higher officers gave directions to follow the same method though they were unreasonable and based on wrong understanding of matters. I am very sorry to say here that some officers were not able to use even their experienced common knowledge in deciding the cases. They were also curbed and made to follow their predecessor's way under the pressure of the High Command's order whether it is right or wrong.

In reply to the address presented by the members of the Chamber of Commerce at Madras, the Incometax Member or the Director (who I am not quite sure) received the address and said that time for payment of taxes will be granted in the case of disputed accounts. All the cases referred to here are disputed ones. But when time was asked for, it was bluntly refused in spite of the promise made to the Chamber of Commerce by the Incometax Department.

In the very beginning that is before the department took steps for collection, I told them that I would pay the amount after the appeals were disposed of. The Tribunal appeals were over in the beginning of 1947 itself confirming the tax of Rs. 2 lakhs and odd. Now, how much have the department collected for the tax amount of two lakhs levied then? By an adamant attachment of Rs. 2 lakhs worth of properties, only about Rs. 14,000/- were realised in public auction. If the attachment was not made and if the time asked for was granted in 1947 itself, the department could have collected Rs. 2 lakhs. Now, how many years have passed? How much expense was incurred in this connection for the last three years? Subsequently, how many cases were filed in the court? How many adjournments were taken for these cases? How many officers had to travel from Coimbatore to Madras and back? How much valuable time was spent for these cases? Apart from the time spent, instead of reasonable collection of any amount, this department is spending and wasting very large amounts in connection with these cases. If the officers have spent these valuable costly times in going through the accounts of real tax-dodgers, thousands and lakhs of rupees could have been discovered and collected. It is not a loss well known to each and every officer? All the rules and the acts are made for rendering justice, for keeping discipline and for proper organisation purposes. Have any officers concerned in these cases ever considered about the waste of time and money and injustice rendered in these cases?

Then with the consultation of the then Incometax Officer who kindly agreed to the suggestion, when the Imperial Bank of India came forward to give guarantee of payment of the taxes demanded by them, this department refused to accept the guarantee, though the officer was in favour of accepting the guarantee and thereby collect the money amicably. After the department's refusal to accept the guarantee, what were the benefits derived by the Government by taking coercive action? Instead of getting lakhs of rupees, only about Rs. 14,000/- were realised which was not even sufficient for the expenses.

Leaving this one side, has anyone considered the effect produced on the other side? How many industries such as automobile factory, electrical factory, radio factory, diesel factory etc., were crushed by the department's actions. If all the industries were allowed to thrive, how many lakhs of rupees of taxes the department whould have received by this time? Then, does the Government know to what extent the morality of business people and other assessees were affected, and what an amount of loss has been sustained by the Government? No one dared to invest any money in industry or business. No one dared to write proper accounts as everyone knows that the Incometax Department will not accept true accounts. Everyone has learned that the blackmarket business is cent per-cent profit, as no accounts are to be written and no incometax is to be paid on that account. Is there any weapon at present with the Government to carry out their work properly and to check when all the public are compelled and driven by this department to amass their wealth and hoard their black money. Though I know definitely that some few innocent people are suffering by the incometax guns, in this town as well as in other places, I do not know still how many are suffering and going to suffer while the number of hoarders are enjoying their black money and increasing day by day.

In general taxes should not be a burden and it should be such that everyone can give a portion of the profit to the Government with pleasure. How, whether right or wrong, heavy taxes are levied to get all the golden eggs in one stroke from the goose. Just imagine how much care should be taken and how much patience is required for the officers when dealing with assessees in order to get such heavy taxes.

The independent Government is begging every day the public and the Government staff to be honest, to be straitghforward and to give co-operation. What is this department doing? Instead of being straightforward and co-operating, this department is doing Hitlerism with assessees, and that too with the weapons of modern ordinances, resulting with effects, of modern atom bombs. Is this the return to the Government who are feeding the department and for the public who are feeding the Government?

In the case of these companies, six years' account books were refused to be returned. Are there any rules at that time for such irresponsible actions? Is it not due to a bad motive which influenced someone in the department, either internal or external? Can't we understand that the department is trying to establish their red-tapism and false prestige by increasing the number of cases, by increasing the adjournments in the courts and by trying to bring out false cases and other indecent and malafide ways and means to foist cases and to collect money for the unjustifiable taxes and to show highest figures in taxes by raising a black curtain for their malafide actions. It can be seen from the assessment cases viz. "A" concern for 1940 - tax one lakh: for 1941 two lakhs: for 1942 three lakhs and so on until 1946 or 1949. "B" concern, "C" concern etc. - tax similarly several lakhs. All these cases may be 25 lakhs or even 50 lakhs in total in records only. To establish and collect this airbagged taxes, there might be expenses to an extent of tens of thousands and perhaps in lakhs. The remuneration, as appreciation for levying these paper figure taxes by the officers, was a lift given from peon to clerk, clerk to inspector, inspector to Officer, Officer to Assistant Commissioner and so on. When these taxes by any reason are cancelled or written off when the atrocities are exposed or brought to light of the Central Government, is there any way to reduce the remuneration already awarded to these officers and revert them to their previous posts? Is there any way to recover the exhorbitant expenses? Is there any way to make good any loss or eruption and strained feeling sustained by the assessees? These are impossible factors in the present Government. These are all in connection with the business concerns.

Now, while I have already paid all my taxes in my personal accounts, this department has foisted or menipulated some accounts through the above mentioned concerns by the help of and in the name of anti-independent rustic acts and rules and levied some arbitrary taxes. Is it not a wonder to tax a company while the company is not functioning and while the company is attached and sold and while the company has no further assets and in fact not in existence now? Basing on these taxes, though dividend is not paid or received, is it fair to tax these companies and the share-holders? Even the school-boy who knows the ordinary additions and subtractions can understand this simple theory that one can get nothing by beating a dead body. When the department itself knows that no dividend or profit is received by a shareholder, what is the meaning of levying a tax to such a shareholder? For such taxes, when time is asked for payment, till the disposal of the appeals, where is the urgency to take coercive action? Everyone knows that I am not a Muhammadan to run away to Pakistan. Even then there are sufficient properties. All these taxes were imposed on the basis of tax levied in the year 1946 for the accounts of the year 1940, now nine years old. When the world is changing into different shapes with lightning speed, is this department imagining that everything will be in tact for several decades? It is natural that any materials or any activities may become old, growing bigger or deteriorating smaller into atoms. Can any one imagine any business activities will be in the same state for all these nine years' time when everything else changed rapidly? Suppose if you happen to find out some tax-dodgers this year or last year, substantial wealth can be collected from them immediately. Suppose, against the same tax-dodgers of to-day, if you take action in 1955 or 1960, can you imagine that this department could prove their case? Whether the cases are proved or not, is there any guarantee that the position will be the same as it stands to-day? It may be weaker or stronger or not in existence at all. I know several real cases, wherein if taxes were levied and collected then and there itself in 1942 or 1943 when they earned enormous wealth, this department could have collected everything upto a pie. This was not done. The profits were spent then and there or lost in business in subsequent years, though they are doing their utmost to earn something. These cases are now taken by this department and imaginary taxes levied and entered in the pages of the Government books as earned income by the Government. Now what is the result? Government cannot collect any amount from them. On the other hand, the assessees are ruined by arbitrary actions of this department and assessees, who are not able to do any business or any work, have to be an extra weight in addition to the existing burden of the Government. And these cases are also in the same standard as stated above, the taxes being now levied and collected for the accounts of 1940. Apart from all these risks and responsibilities, suppose one account of the year 1940 is proved that it is malafide and arbitrary and levied with corrupt motive, then not a single case of these taxes will stand. Can this department replace or return the auctioned materials which were the collections of a life time? Can the department get back the name and the credit earned in the whole life time of these companies? What explanation is the department going to give for these atrocities? How much amount of loss the department is going to pay to compensate these losses? When in every nook and corner troubles are being created by Communists and Socialists, Hindus and

Muslims, Brahmins and Non-Brahmins, Andhras and Tamilians and North Indians and South Indians, this department also is preparing the field to strengthen these troubles.

My personal tax is not levied on the basis of my accounts or from the income actually received by me. It can be said that according to the rules and on the basis of the company's income the tax is levied. What it is proved that the company's tax itself is false and when it is proved that the company itself was not existing then, where is the necessity to tax me? On such disputed cases, when I asked time to pay till the appeal is over, what is the aim in attaching my personal properties worth about Rs. 2 lakhs? In one instance, the officer himself, who levied the tax on the companies agreed to give time, if I personally gave a guarantee for the payment of the amount From that date until now, my wealth is not reduced in any way. In such circumstances, is it bonafide to attach and sell such valuable materials for Rs. 9,000/- in public auction by tom toming? I do not know who will be held responsible for these losses - Officers in the department or the Government - which is to be decided by the Government itself or by a Court of Law. Hence we need not discuss this matter any further here.

To settle these matters, the Member, Central Board of Revenue, ordered a special Officer to investigate into the matter, He was satisfied that the tax was arbitrary and malafide. Then, what is next? Is it not the duty to cancel the tax and take action against the culprit? To keep the false prestige, the department asked me to reduce Rs. 11 lakhs and pay the balance. Here, I was not able to agree against my conscience or against the conscience of the Independent Government. My desire was to get some amount of loss from the Government, though I deserve some crores as compensation. Then, while there was disagreement between us, no other course is open to Government except to take the blind old coercive action against me so that they could maintain their prestige in the public eye. For me also there is no other course left except facing any such coercive action by the department. But according to my promise to the Member, Central Board of Revenue, I wrote a letter on 19—10—48, in which I mentioned that I would return the attached goods or I would pay the amounts in question in a few instalments, or I would hand over the key of my whole property. I wrote this in the month of October 1948. If any of these conditions were agreed to, the department could have realise the money long ago or by this time in cash or could have realised the cash by sale of materials without hubub or loss of time. If this plan had been accepted, there would have not been any botheration to anyone. Without any consideration of this offer, either by payment or by handing over the materials, the department has taken for the second time coercive action by tom-toming in the streets of the town, attaching the materials, taking them to Taluk Office, spreading them all over the compound and exhibiting them for days and months, not only spoiling the materials but also spoiling my honest business life and my well-earned name.

While attaching the materials worth more than two lakhs, for the tax due of two lakhs the department has taken another very severe action to make me look like a mad dog in the street. In addition to the attachment of the materials worth more than the alleged dues, the department has issued orders again to several banks, where I had accounts, and to other banks also. Further, another attachment order was issued to commercial concern where I had accounts. While the department has attached two lakhs worth of my property for incometax dues of two lakhs, where is the necessity to send attachment notices to the banks? I am also surprised to note that an attachment order has been sent to a bank where I have no account at all. When I asked the bankers to pay the Incometax Department, whatever amount they have in my account upto that date and then to open a new account for the sake of my business, the banks refused to agree to my request because of the order of the Incometax officer. What is the meaning of this? Is it not spoiling the source of a man's living? Am I do take such orders to mean that I should not have accounts with the banks and that I should not do any business and I should keep the money myself without any accounts? At the present stage, I cannot pay any money into any bank and I cannot draw any money from any bank. In the same way I cannot have any money with anybody and I cannot get any money from anybody. Then the only course open is to do business in the open market or in the black market. Of course, it is a very good business, because there is no necessity to keep accounts or for payment of incometax or sales tax. In these circumstances, anyone will enjoy such a kind of business than any other kind of business. If this is the intention of the Government, than it is alright!

As a further atrocity of the department, a second attachment was made and the sale of articles was fixed in a short time and the materials were sold for a good price. Unfortunately, a portion of the articles were postponed for auction on 9-3-49, which was again postponed to next month. On account of the prolonged delay in auction proceedings not only the materials are lost, but also the prices go down. If the sale proceeds are not sufficient for the tax of two lakhs of rupees, then again there will be another attachment. another auction and so on. If my offered payment as mentioned in my last letter had been accepted, would it be better to the Income-tax Department? But, if my properties are attached and sold for a few thousands in public auction, will it taste like honey to the Department? Unfortunately, such auctions are not only a burning fire to me but also for the department as well as the Government.

Very soon, one day or other, the Government has to offer its explanations for all these atrocities such as killing the goose that lays golden eggs, for rules of Hitlerism played with assessees and for their irresponsibilities.

I am not saying anything personally to you, but I am mentioning the actual activities of this department in all these cases. I mentioned in my last letter to finish the collection work with me as early as possible so that I can be free and start a fresh business which may also bring income to the Government.

I am sending a copy of this letter to all the Officers in the Department. This letter is not written in a hurry or in a mood of bluntness. It is not written in a high style English as I am not an expert in English language. I have written this in ordinary language with a deep meaning in every sentence which will act like a fire in the gun-cotton against the culprits. It will be a troublesome task for any members to translate the inner meaning of each sentence and to give a proper explanatory meaning. At that time, the officers concerned may curse me but not understanding all the facts properly. But I have taken this opportunity to put all my thoughts in this letter as I don't want to write any more letters like this. By going through this letter, one could feel the circumstances here and try to do justice, or, by the irritation caused by such a long letter with such deep facts, can take again very serious coercive actions to finish these troubles once for all. In whatever way any action is taken, I welcome that wholeheartedly. But my request is that any such action may be taken immediately to relieve me from any kind of knowledge here.

It is natural for an Officer, who is new to these cases, to take pity for the aggrieved. But the officers, who have already smelt or in touch with these atrocities, will naturally feel to take extreme steps to save their skins.

I am immuned and prepared to welcome and bear any bombs of this Department. But I am sure all of them cannot stand against a case of justice in the Court of an Independent Government.

Generally, I don't get any replies for such letters from this Department. At least, I will get an acknowledgement for this letter from your hand before taking any action.

ON RED-TAPISM

on 17–6–49.

G. D. Naidu, addressed the following letter to Mr. O. J. Bosen, Principal, Central Recruits' School, Coimbatore.

> Ref: Your letter dated 6–6–49 RC 417/Genl/49 and the copy of the Collectors Proceedings dated 16–5–49 regarding the closing of the portion of the wall of the Collector's compound broke open by the Police for the purpose of taking water by lorry.

I have no objection to spend a little sum for constructing the wall in question.

Water from my garden well is being supplied to the Police Central Recruit School for more than two years. In the beginning, water was supplied by my own lorry for the school. Then your lorry is carrying water until now.

In order to fecilitate for filling the water in the lorry, some amount has been spent for clearing the land, erecting the tank and for extending the pipe lines and to erect the guard walls for safety purposes. Of course, this was helpful for Municipal lorries and fire fighters on some occasions. Until now I have not asked for payment of any of these expenditure or recurring expenses incurred for supply of electric current for running the motor pump or for the maintenance of labour charges.

Appendix II

Without any previous notice, all on a sudden the road leading to this well from the main road was closed for traffic by digging the underground drainage.

Realizing the difficult situation, particularly in this hot summer, when there is no water available anywhere in the town in any of the wells, you took this matter to the District Magistrate in order to get water supply immediately as the trainees in the police school cannot be without water even for a day during this particular hot season.

The scarcity for water in the very same road and in Peelamedu and in places surrounding the Arthur Hope College of Technology is so severe that water is being sold at two to four annas per pot. Several trips of lorry loads of water are carried free of any charges everyday. Seeing the urgency the District Magistrate also immediately ordered to break open the small compound wall (5 feet high) for a length of ten feet.

Unfortunately the hands of the District Magistrate are also tied by the rules of Independant Government's Red-tapism. Hence he cannot do anything on his own responsibility as there may be questions from higher authorities and even in the Legislative Council if there happens to be some expense for breaking or constructing the wall under such circumstances, without previous sanction. Of course now the Government may also say in such occasions collectors can do such work even before sanction. Every one knows the flexibility of our government in any direction.

As circumstances then prevailing, if the District Magistrate takes the routine procedure for breaking the wall, it may take six months or even one year to dispose of the matter, realizing the urgent necessity for water for **Police Trainees.** the District Magistrate found out the way in co-operation with you and ordered to break the wall with a condition that I myself will have to construct the wall at my cost, when the road is opened for traffic.

I really appreciate the timely suggestion and action of the District Magistrate and your goodself to provide the supply of water without any interference or any delay for the inmates of your training school.

Here, if you see theoritically or practically in either way, I think the Government must bear all these expenses. For purposes of account, the expenses have to be borne either by your department or by the Revenue department. In any case it is Government work.

I wish to state that I do not grumble to spend any amount for government purpose or for public purpose for such useful work. But my experience shows and says that any such work if undertaken by an **Honest** straightforward loyal and law abiding man, he will have to suffer more and more and be degraded more and more with indecent titles awarded by the Government. (Please excuse me I am not saying about your Department or the Department of the collector). You are new. And perhaps you don't know what troubles I am undergoing now.

In the eve of my retiring from the business, I gave a major portion of my hard earned cash and reserved energy for some charitable works to the Government for the opening of the Arthur Hope Polytechnic and the Arthur Hope College of Technology and also a certain amount for the education of the children of honest Police Officers, apart for other public charities. Basing on this work, with a foundation of corruption, one other department of the Government started, by the vengeance of a single corruptive officer, a fight against me, with all kind of weapons except ammunition, to ruin me as well as the industries. On the orders of the department, recently the Revenue Department also carried out their duty by attaching my movable and immovable properties and even personal property such as Motor car, pocket watch, fountain pen, Beddings, tables, chairs, cots and cash in the pocket, cash in my boxes and even the cash and credit accounts in the banks and other places where I had dealings. They have taken all efforts and are successful in declaring the liquidation of certain companies where I had connection previously. And they are going to declare me as an insolvent if their acts and rules permit. Perhaps if the present rules are not sufficient, they will buy ordinances from the Government for this purpose at very cheap rate.

If I have earned any money by black-market or such other means and if I have spent as mentioned above, the story or history will be a different one, and I will be enjoying my time as others in a different way.

Even now, after such drastic attachments I have some little means to spend for this small expense, which I have hoardedat the time of this fight. But what I want to say here is this:

If yourself or the Collector allows me to spend these few rupees for this work, how will it look in the eyes of the public which I don't want to mention now.

Anyhow, I have written this without misunderstanding you or the Collector. I have written only my thoughts. I hope you will not misunderstand as this will look as a silly matter, particularly when I write this. In order to finish the work without any delay or inconvenience to anyone, I will construct the wall as soon as you inform me.

Even for this little help I may get some trouble immediately or in the near future which I do not mind in this unexpected circumstances after the experiences I have gained from the Income tax fight. As a matter of fact I have put up a board, that not even a glass of water will be given as charity or help. Though I have exhibited such a board, I agreed your case without any hesitation as the work taken by you is so important.

Excuse me please.

Yours sincerely,
G. D. Naidu.

Proceedings of the meeting of the Municipal Council

held on 15-6-49.

Sub :- Read Letter dated 10-5-1949 form Sri G. D. Naidu requesting permission to lay a pipe line on the road from the well behind Collector's office belonging to him up to U. M. S. Building in the eastern corner of Munsif's court for the reasons stated therein *(to facilitate regular supply of water for the use of Police Recruit School and for the A. H. College of Technology)*

(Note: Decision of the Council Solicited).

M.C.R. No. 274 dated 15-6-49.

Permission refused.

ON IMPORTS

on 19-5-49

Mr. G. D. Naidu on behalf of Importers Limited addressed The chief controller of Imports, New Delhi.

"Apart from the applications made by us on 30-1-48, we have applied for several other licenses as well all of which were refused for some reason or other except one license applied for United Kingdom.

The reason mentioned is "that with regard to limited imports being permitted and foreign currency considerations, it is regretted that a license cannot be granted for the current shipping period".

No doubt, all licenses were applied for dollar currency. It was mentioned in papers that licenses will be granted liberally for Capital goods. The materials applied for by us were capital of capital goods because they are more important than any capital goods for India at present.

When you are giving permits to import petrol and oil and other similar goods from the United States, we cannot understand why dollars cannot be sanctioned for these goods. All motor vehicles in India are not run by petrol and oil imported from Burma and Iraq. India is importing major quantity from the United States spending dollars. The import of petrol and oil is not going to be stopped at present.

The materials for which licenses were applied in this reference are sets of tools for training students in carburetors and governors to be fitted to vehicles and industrial engines to reduce consumption of petrol, oil and other materials, which are imported from outside. Import of these items means saving of petrol, oil and parts, using them properly. If license cannot be sanctioned for such important materials we are at a loss to understand, for what more useful purpose licenses will be granted. Perhaps one fourth of the dollars spent for petrol can be saved by using governors for all vehicles in India. When licenses are refused to these goods it is surprising to see unimportant articles arriving in India in plenty. Luxury articles may be important to some people but certainly they are not so important as dollar saving Governors.

We very much regret to see the attitude of the Government in this case. We hope the matter will be reconsidered and license sanctioned for carburetors, garage equipments, governors as well as educational films which will impart knowledge cheaper than any other means adopted by the Government. We are forced to write this as all the licenses applied for by us were either refused or dragged on somehow or other for years together.

We are herein again enclosing the papers returned by you with the above referred letter and would request you to kindly grant the license at an early date."

ON TAX COLLECTION

G.I.R. No. 179.

Income tax Office, Circle 1,
Coimbatore, dated: 17-5-49.

From
Sri N. Ramaswami Iyer, B.A., LL B., G.D.A.,
Incometax Officer, Circle I, Coimbatore.

To
The Importers Ltd.,
Coimbatore.

Gentlemen,

Import License - Tax clearance certificate -
Your application dated 20-4-1949.

As there are arrears of tax still due from the Managing Director, Mr G. D. Naidu, I regret I cannot grant the required certificate. The application forms 5 in number are returned herewith.

... .
Supervisor,
For Income tax Officer,
Circle I, Coimbatore.

Appendix IV

on 28-5-49

Mr G. D. Naidu, replies to the Incometax Officer

"M/s. Importers Limited applied to you for a certificate to be produced before Import Controller for licence purposes. For this application, you have replied as follows:

> "As there are arrears of tax still due from the Managing Director Mr G. D. Naidu, I ragret I cannot grant the required certificate. The application forms five in number are returned herewith".

You have mentioned the tax due by me as a cause for the refusal of the certificate. It is clear that Messrs. Importers Limited has no tax-due and the concern is not responsible for others' dues nor has it given any guarantee of payment for others' dues.

A copy of your letter was sent by the company to me for my perusal. Hence, I am writing this letter in my personal capacity as a reply acknowledging your above letter.

I want to mention here that, while I am sending this reply in my personal capacity, I am not writing to you personally, but writing only to expose the red-tapism which you are bound to follow. Perhaps, if I were to reply any other officer, I would have written even personally, but here, I feel diffident to write to a fair officer like you.

The Importers Ltd. was started with an idea to help the local concerns and to avoid the waste of golden exchange which is a national wealth. For the last more than 15 years, it has served its objects to a very great extent by saving sterlings and dollars and never cared for its self interest or for profit.

During war time this company was not able to do any active business. The concern has got a very great advantage to get foreign goods for lowest prices than any other importer and hence this company was able to supply materials at cheapest prices. To have this advantage one of the departments of the Local Government asked this concern to supply materials at cheapest prices for some of their requirements. This company then applied for import licences for these materials the nature of which is more than that of capital goods required for the Government department. This application was duly forwarded with their recommendation for import license Though tried by all best methods for years together, this company failed to get the license. Then finally, when this matter was represented to the President of the Chamber of Commerce, one or two licenses were issued perhaps by the endless efforts of the President.

Then, again, for final submission of the license, the Trade Controller asked the company to furnish this certificate as per rules for which when the company applied you have replied as above.

This company never robbed any money from anybody in the name of profits or never has any dues for taxes to any department in the Government. It has never done any business in dishonest way or adopted any immoral methods. In the same way either as a managing agent of this concern, or as a private person, I have never dodged or evaded any taxes or done any immoral business. I admit within this last two or three years, I have not paid the arbitrary taxes on a principle. Even here I have not evaded any taxes. I am not against any payment of taxes. I have paid the taxes admitted by me **upto a pie**. As dictated by moral code, one should not yisld for any injustice. On this basis as a principle and as a protest, I am refusing to yield to injustice. It is not a refusal of payment of taxes or inability of payment of reasonable taxes. I have, no doubt, that your conscience knows all these facts. I am not blaming you for your duty in giving such a reply. What I feel sorry here is that while Bengal is giving help to Bengal, Bombay is giving help to Bomhay, Central is giving help to Central, our unfortunate South India is not able to do anything for South India. If I explain these points elaborately, not only will this irritate you but it will cause irritation to everyone of us in South India. Hence I have to leave it here.

When the Central Government issued a rule to produce a tax clearance certificate for all import licenses, I thought it would be fair and it would be helpful to regular business people. While not knowing the full particulars of the orders, now, I have to think that these orders are also issued by self interested people with selfish interest and not for the benefit of the country. There is no use of any discussion here.

This application has been sent to you on the 20th April and received by you on 21st. If there are definite rules or orders that no licences are to be granted, if any concern in which any member either Manager, Peon or any other person has any dues of tax, you would have replied immediatly following the rules or orders. But in this case, you have given the reply after the lapse of three weeks. Hence, I presume that there are no such specific orders, and that naturally you could have got some instructions from higher authorities on your reference to refuse certificate in instances like this. If so I request you and higher authorities to consider well whether such instructions are right in any way.

Suppose one of the officers in the collectorate has not paid property tax to a municipality or a peon in a private company has not paid the house tax in a Panchayat Board, then the Government may order to cease the functioning of the Collectorate or the company according to this analogy. If above actions are right, then in the name of the arbitrary incometax due by me, in the name of a due by a customer or a staff under me, or in the name of any tax that would become due hereafter either by me or by any one else, you can very well instruct the respective departments to stop ration rice for me, to stop water for me, to stop electricity for me, and even to close public roads or other places in order to avoid the use by me. I doubt whether the directions and rules made by the learned Central Government themselves are like this, or have been issued with best of intentions, but interpreted like this by other departments or interpreted in such a way by your higher authorities.

My request is this. Please give me a line in reply the actual directions or instructions you have received on this subject if it is not strictly confidential. If it is so, please at least say so in your reply.

My intention, after knowing this is, I want to get rid of this obstacle in order to help this concern to do its remaining duty.

I hope if you see this letter, from my stand point, you won't misunderstand me.

Expecting your reply,

Thanking you."

ON AGRICULTURE

Agricultural Department

Sri R. Balasubramanyam, B. A. B. SC. (Ag)., Cotton Specialist, Lawley Road, P. O. writes on 2-4-47.
R. O. C. No. A. 4. 206/47.

Sir,

With reference to your letter No. M. A. 964/47 dated 20-2-'47, to the Principal, Agricultural College and Research Institute, Coimbatore, I have the honour to inform you that my assistant, who examined the cotton plants referred to by you in your letter, reports that the original plant and one of the progeny appear to be of the **Barbadense** type. Their lint though long is found to be coarse. Unlike the **Barbadense** type, the plants exhibit a high ginning percentage. I am, therefore, of opinion that this type of cotton could be developed in backyards and compounds, treated as a perennial and successfully utilised for hand spinning. In this connection may I request you to kindly spare me all available seeds from the two plants. On hearing from you, I shall send a member of my staff for the collection of the produce.

I shall be thankful for an early reply.

Appendix V

Opinion of **Sir C. V. Raman** expressed on 29th June, 1948.

"Unique. Like Luther Burbank, Mr G. D. Naidu has sought to improve upon Nature's creations in the plant world. His methods are original if unorthodox. I have been photographed standing besides cotton and maize plants of dimensions not quite Brobdingnagian — but nevertheless of the believe it or not variety — stimulated by the strong medicines contrived by Mr Naidu's fertile ingenuity or imagination — call it what you like. I hope the world at large will benefit by his experiments".

Mr M. RADHAKRISHNAN, Hindu Colony, Dadar, Bombay, writes on 12th June 1948.

Dear Mr Naidu,

Congratulations for your unique work in the agricultural field. I read with great interert an article about some of your achievements in agricultural research published in the *India Pictorial News Magazine* for the week ending 16th May 1948. I wrote to Mr A. V. Misquitta, the editor of the Magazine, for your address, whereupon he directed me to Mr Nilkan Perumal of *The Whip* from whom I got the same.

From what I have read about you in the magazine, it seems your methods are absolutely novel, almost miraculous. I find that there is a radical difference in the approach made by you from that made by other Scientists. Direct *Injection* of certain chemicals into the tissues of plants producing unexpected results, appears almost like the story of King Midas, who was gifted with the 'golden touch'.

Your work on the cotton plant is astonishing. Producing a cotton of 2¼" staple at a yield of 24 lbs. per plant in a country like India, where most cottons are extremely short staple, is most remarkable. I am interested particularly in your work on cotton from an academic standpoint. If you don't mind, therefore, I would like to get a general outline of your work in this field for my information. I will be ever grateful to you, if you could kindly send me a sample, say 1 oz., of the cotton which you have produced.

I expect from men of your genius and stamina a lot of work for the uplift of our toiling peasant population. India is essentially an agricultural country, but her agriculture is in a hopeless condition. Your achievements, if they are applied to agriculture on a large scale, will go a long way towards our economic emancipation. I hope you will devote your brains for more discoveries in this field. Jai Hind.

Thanking you,

G. D. Naidu writes to Mr M. Radhakrishnan, Hindu Colony, Dadar, Bombay, on 18—6—48.

Dear friend,

Thank you for your very kind and interesting letter dated 12th instant. Of course I am not so fit a man as mentioned in your letter, as I have not done any work with a scientific knowledge. Only in the usual course, with a little knowledge in agriculture I gained in my young age of 20 or before that, I made some ordinary experiments which can be made by any layman. No doubt. after a matter comes to sight it will be easier to anyone.

On account of some misunderstandings between myself and some agricultural scientists, I started this small experimental work in a novel way by which I was able to get this long staple cotton. This cotton belongs to a short staple variety grown in this district. This is not even Cambodia cotton which has the longest staple about an inch. After this treatment, this cotton grew to more than 10 feet in hight and gave more yield in addition to the longest staple. Though I can claim its staple so long as 2¼" in length, actually it is not so. In a cotton ball known as best quality here called as Cambodia, the staple is said to be 1½" long. But all the cotton in this variety is not 1½" long. Some may be ¼", or ½", or 1" or 1½" but when we take the average it will be 1". In the same way in this cotton the average is 1½" or lesser in length, though it may vary between ½" and 2¼". Anyhow, the original type of the cotton is ¾", and I was able to make the staple to more than double its original length in addition to enormous yield. There is another point I have to explain. In the first 8 to 10 months, there was no yield in this cotton or very negligible yield. After 10 months, within another 12 months this wonderful plant gave 24 lbs. This weight is of course with the seeds and I did not weigh without the seeds. When I sent this cotton to the Agricultural College, they sent me a reply, which I am enclosing herewith. According to this letter, the actual quantity of the ginning yield is more than any other cotton. From this mother plant, I have planted the third crop seeds here. They also have come up very high upto 10 feet and are still growing on. In the same way I have experimented on millet plants. They have also grown very high and from that mother plant I have sown some seeds which are also coming upto a very good height. When the second seeds were not given any special treatment, they grow only as it would usually do as injected mother plant.

An Exhibition is going on here from the 15th which will continue until 30th. Soon after the Exhibition, I will send the cotton as asked by you in your letter. Why can't you come here to see these plants as well as the Exhibition in which you can see several interesting subjects and materials? If you are coming here, I will make arrangements for your lodging and boarding conveniently.

AGRICULTURAL DEPARTMENT

Sri R. Balasubramanyan, B. A., B. Sc. (Ag) Cotton Specialist, Lawely Road P. O. writes on 28th July 1948.

R. O. C. No. A./3.833/48 dated 27th July 1948.

Sir,

Sub:- Agriculture - Experiments - Cotton - New variety Injection - particulars requested.

I enclose herewith a copy of the letter received from Government to ascertain the injection given to the cotton plants in your compound to increase the staple and yield.

I shall be thankful if you can inform me the details of the chemical said to have been injected or fix a convenient date and hour for a joint discussion about the injection mentioned in the report.

Sarada Charan Chakrabarthy, Dhakeswari Cotton Mills, Ltd., Narayanganj, Dacca, West Bengal writes on 24th July 1948.

Dear Sir,

I learn from Dr. Jacob, Professor in charge of the Botanical Dept. of Bose Institute, Calcutta, that you have evolved a variety of cotton, the staple length of which is 2½", and that you charge Rs. 10/- for each seed.

1 undertake to pay you Rs. 10/- (ten only) for each seed germinated. As seeds do not all have germination, I would request you to send me 5 (five) seed cottons i. e., cotton with lint attached to the seeds, so that I may be sure of the strength and length of the staple stated. Kindly send the seeds per Value Payable Post for Rs. 10/- (do not please exceed this amount) which please note. I would insist on 5 seed cottons. The balance I shall pay after germination at the rate of Rs. 10/- for each plant germinated. I beg to enclose herewith a statement of my works here from a reprint for *Modern Review*, March 1948 and also a few seed cottons of the variety I have been cultivating the staple length of which varies from 1¼" to $1\frac{10}{16}$". Photo of such plants in the pamphlet are attached herewith. I would not mind if your staple length varies from 2" to 2½".

Mr S. V. Pandurangan, Agricultural Instructor, Sir
S. High School, Thirukattupalli P. O. Tanjore Dt.
writes on 29th October '48

Dear Sir,

With deep dept of gratitude, I pen you this letter, which is long over due. I fervently hope, you will kindly excuse me for the delay in writing to you, for which, the pressure of work and my indolence are entirely to blame. But your magnetic personality is enshrined in the hearts of hearts and it very often flashes upon my mind-nay my inward eye, and the light, it sheds, guides me. The names "**Mr G. D. Naidu**" and "**Gopal Bagh**" remain and will remain young and green in my mind.

I deem it a rare privilege to have and the opportunity of sitting at the feet of Mr G. D. Naidu "an intellectual gaint", for about 2 months. The reason why I consider it a rare privilege, is that when even better and higher qualified men were denied admission, I had the good fortune to be selected; secondly the 2 months, that I spent with you is the most pleasant part of my life, which, I cannot dream of getting else-where when I go to foreign countries. The parental care and affection, with which, we were looked after, we cannot forget.

Your charming face attracted us. Your sweet lectures not only interested us most but also fertilised the growth of the intellect. The quantity of quality of konwledge, which I acquired elsewhere, cannot stand any comparison with that, which we were privileged to acquire during the short space of time, which we spent with you. Really, Sir, it will stand us in good stead. Your way of tackling a problem is not the dull and monotonous way of a college lecturer, which falls flat upon the students, but that of a diligent and practical professor, which was impressive. You trained us for LIFE in LIFE and through LIFE. How can I repay you? How can I forget you? Your contribution to the cause of education is imperishable and will be given an honoured place.

The Exhibition-the Education Exhibition- the Industrial Educational Exhibition, you displayed in June, 48, in which, I had the good luck, to play a very humble part, was a sight for Gods to see and was pregnant with educative value. It threw much light on your profound scholarship and nature wisdom and your spirit of sacrifice and the ingrafted love, you have for your country-men, why-the world at large! It is not uncommon that people level criticism against him, who does not act up to their whims and fancies or subscribes to their views. But your heart is on your lips and had never been at variance. A rare combination of the three essential qualities viz. truthfulness, integrity and straightforwardness, which are the essence of manly character - is found in you. Men, like you, are apt to from the target of many criticisms and to be landed in troubles unexpected. But the strength of your mind and the dauntlessness of your soul enable you to brave them, with much fortitude and tolerance. May that strength in you grow stronger, and stronger.

Many educational institutions of today are more commercial concerns and they don't serve the purpose for which they exist. But yours is a real and ideal one. You care more for "imparting your knowledge" – which is inexhaustible – to the rising generation–the citizens of to-morrow, even at the "risk of your health," than for the monetary return, it fetches. But your readiness to spend thousands of rupecs, by way of scholarship, to give free education to the poor really compels our admiration. Such men like Mr G. D. Naidu are rare. May our country beget such Noble Souls – the living monuments of service and sacrifice in large numbers and have them at the helm of affairs and set such models to the generations to come.

What I have hitherto penned is no exaggeration but a poor translation of the current of thoughts, that strikes me and takes me back to your institute. The knowledge you have imparted me, stands me in good stead. Your best wishes have now placed me in a fine position in life and under a good boss. Our school has reclaimed 30 acres of waste-land and has brought it under cultivation. I am proud and I am rightly proud to say, that I, a product of your Institute, am in charge of it. I hope and trust our desire to make it a Model Agricultural Farm will be a triumphant success.

On the 15th day of November, '48, The Hon. Mr Bhakthavatsalam and The Hon. Mr Madava Menon have kindly consented to open the farm and to declare the Agricultural Exhibition–which I have set up with the knowledge, I have gained from yours-open. I wish in this connection, to invite you for the function. I hope, you will kindly respond to my humble invitation and grace the occasion with your presence. Invitation card will be sent to you by and by.

In fine, I will feel much obliged and grateful, if you favour me with a reply, detailing the progress of the cotton plants, cholam plants, plantain plants and the citrus plants, to which you have given Harmone Injections. I hope you will not mistake me, when I make bold to say, that the citrus plants there are wanting in zinc and hence zinc sulphate should be sprayed to make up the deficiency.

I hope that this letter will find you in robust health.

Wite best regards,

The Hon'ble Sri K. Madhava Menon, Minister for Agriculture, Fort St. George, writes on 23rd Sep. 1948.

Dear friend,

I was very much struck with the various agricultural experiments you were doing and I have been trying my best to translate some of them into the Agricultural Research station at Coimbatore so that we may popularise some of them. I have also been trying to get the Research Officers there to cantact you and learn from you some of the processes which you have successfully made to evolve better production from certain plants.

Particularly I wanted to popularise your cotton tree which I feel will revolutionise cotton industry in India from the point of view of long staple cotton if cultivated on a large scale. One of my men tried his best to get information from you, but I understand he has failed. As it is necessary that what you have discovered should be given for the public good, I shall be glad if you will help me to conduct experiments on a larger scale in the Central Farm at Coimbatore or in any other cotton station.

On 27—9—1948

G. D. Naidu writes to The Hon'ble Sri K. Madhava Menon, Minister for Agriculture, Fort St. George, Madras.

Dear friend,

I sincerely thank you for your kind letter of the 23rd instant. It is true that the cotton specialist came to me to discuss particulars of the treatment given to the cotton and millet plants. Unfortunately, only the previous week the Government had attached my movable properties. Due to the shameful and unbearable action of the Income tax Department I was very short tempered and furious at that time and several of these machines, laboratory equipments and other valuable materials were smashed to make ready for attachment and auction. Amongst the machines spoilt on that day, the injection machine and other instruments used in connection with the plant experiments were also destroyed. These materials were taken by the Revenue Department and more than half of them sold in auction. Of course, you know how one would feel under such circumstances, particularly when he was doing each and every bit of work for the benefit of the general public without expecting any return. You know how you felt when you were fighting to come out of the grip of the selfish imperial government then ruling our country. The corrupt action of a single man in the name of justice or the power of the Government have not only destroyed these materials, but also other innumerable materials which were my lifetime work. Of course, it was foolish on my part to have destroyed such valuable materials and also it is an offence according to the Act and Rules of the Government. But I am sure this offence is not so serious a one as committed by the Central Government in this case. Though circumstances were such at that time, now I realise what valuable materials, and how much valuable time was wasted. But I have forgotten everything now and I have not the slightest objection to utilise my energy for the benefit of the public, particularly when a Minister so straight forward as you, ask, that too not for any selfish purpose. I have to do the unwanted work for some more time. But in the meanwhile I was fortunate to find a gentleman like Mr Dandekar who has taken up this case to render justice. I hope this may end in a short time. Soon after this work is over I will do everything you ask me to do.

I know something in industry and transport. But I came to know something in Agriculture by accidental experiment and I am not an expert in Agricultural Science and as thought by the public. Though I wanted to give my experience for the benefit of the public, this was not utilised either by the Government or by the public by misleading statements. In such circumstances when you are bold enough to ask me straightaway to do this work, I have no objection to give my full cooperation.

I discussed with Mr Karuthiruma Gounder who is an expert in getting paddy yield double or triple. In these days of Grow More Food Campaign, if you take the extraordinary step we both discussed here, our Province will be self-sufficient in food from our first work to get food. To get that food from our Province itself whatever steps taken by the Government cannot be, criticised. If there is any criticism, we have to think that it comes only from selfish people or hoarders or from corrupt quarters. In order to discuss these things with you, I have no objection in coming there with Mr. Gounder. But you may have several engagements throughout whole days and nights. I understand that you are coming this side in the next fortnight. If it is true I shall be only too glad to meet you here if you have a day for this discussion in your programme. If you will let me know sufficiently early, I will ask Mr. Gounder also to be ready for discussion with you.

Meanwhile with kindest regards.

As Mr G. D. Naidu has himself said, "to learn how to learn" is itself the greatest part of learning. In the magnificent institution which has been built by his personal labours, the younger generation are taught to learn Engineering by methods which the rest of India would do well to copy. While a background of theoretical knowledge is essential, it is but a part – and not a large part – of Engineering training. By dissecting out the various parts of a mechanism and exhibiting their relations to each other, the working of the whole is made inrelligible with far less effort, and to young mind is imbued with both confidence and understanding. Mr G. D. Naidu is indeed a great educator and one whose services to the nation can be of unexampled magnitude.

Coimbatore,
16—11—48. (Sd) Sir C. V. Raman.

Opinion of **Dr. (Miss) E. K. Janaki**, M.A., D.SC., Cytologist, Royal Horticultural Society, Gardens Wisley, Repley, Surrey, England, on 14—1—1949 at " Gopal Bagh ", Coimbatore.

"The maize plant has 20 chromozomes, but a distant cousin of it which is known as *Jogstears* has only 10 chromozomes and that is more or less found in any grass; by examining chromozomes you can have better picture of the relative relationships between plants than by just examining leaves or flowers or any other structures. So my work is to link up the study of chromozomes with the study of systematics and geographical distribution, so that we can have a more true picture of what has been happening in our plants, specially in relation to the origin of cultivated plants. In your plants especially the sorgum, I am very much interested to know if by your injections, by the treatments you have given, you have doubled the chromozome numbers, or, if this extra growth you have infused in the plants is only an environmental change. You say seeds of this plant produce the same results, in which case you have changed the microzomes of the plant and I am very much interested to see if that hereditary change has been brought about by the increase in the chromozome's principle. If it is brought about with an increase in the chromozome's number, then you have discovered a very unique way of improving plants and I am congratulating you on this very new line of research on that you have initiated. We are anxiously waiting to see the experiments repeated and, I think, your name will be immortalised when this work is done more.

In cotton you have grown, you have produced the same phenomena as you find in the Sea Island cottons. I cannot say very much until I have looked at the chromozomes and I hope I shall find something interesting to report when I next meet you.

ON EDUCATION

J. J. Rudra M.B.E., M.A., B.SC., Ph.D., A.I.I.SC., M.I.E.E., Mem. A.I.E.E., Principal, College of Engineering, Saidapet P.O., Madras writes on 23rd May 1948.

Dear Mr Naidu,

... ...

I would like to take this opportunity of expressing my appreciation of the unparalleled generosity that you have shown in various directions without looking for any glory or praise whatsoever. I have never met a man with such a big heart as you have, and I doubt if I ever will.

My contact with you at Coimbatore was an education to me and it has given me faith in the industrial possibilities of the country. You have achieved great things as an Engineer and have been a greater source of education to my students at Coimbatore than all the lectures and laboratory classes put together.

... ...

Mr S. Abdul Quadir, M.A., College Principal, writes on 25th June 1948.

Dear Mr Naidu,

The other day I visited your Industrial Exhibition, Arthur Hope College of Technology, and College Hostel; and was present at the Visual Education show.

Not only are you a great Professor, but also a great disciplinarian, and remarkably endowed with a keen sense for neatness and cleanliness, qualities in which Indians generally lack, And you are a man of untiring energy and unlimited enthusiasm, which are the marks of genius. More than anything else, yours is a mind that conceives ideas in their widest spatial expanse–like that of God, who has conceived of what to us mortals, appears as infinite or unlimited space.

... ...

D. O. No. 691 PR

Mr H. B, Mohanty, Planning & Reconstruction

Department, Cuttack, writes on 9th April, 1946.
My dear Naidu,

Ever since I visited your ideal institution, I have been insisting on my Government to send a few students there for training in Automobile and Radio Engineering. Government have now sanctioned scholarships and they have asked me to request you kindly to spare as many seats as you conveniently can this year. Our requirements are three seats in each of the subjects, but we will be satisfied with whatever you can spare. I am, therefore, making this personal request because I have told my Government that the boys receive a type of training in your institution, which they will get nowhere in India. I have seen most of the institutions in India and my firm conviction is that the training and moulding of character for which your institution provides facilities is unique in India. That is why we are so very anxious to get few students trained there and I hope we will not be disappointed.

Thanking you for your kindness and courtesy,

Dr. H. B. Mohanty M. BE., M. Sc.. ph. D. (Cantab)
Dy. Secretary to the Government of Orissa,
Planning and Reconstruction Department.
Cuttack. writes on 14th June 1947.

My dear Naidu,

It is after a long time that I am writing this letter to you. We are all grateful to you for the facilities that you have given in your institution at Coimbatore to some of the young men of our Province to get trained in Radio Technology. The Government of Orissa are now considering a scheme to run transport service in the Province as a state concern by forming a Joint Stock Company with the existing motor bus owners. They heard from me about the excellent organisation that you have built up at Coimbatore, which gives the best motor transport service available in India. Some of our Ministers have also heard about your excellent motor transport organisation from their colleagues and friends in South India. They have, therefore, requested me to approach you and seek your help and advice in the matter of organising a transport service in Orissa. Knowing how helpful you are by nature, I am sure, your help and sympathy will come forth in ample measure. We would like to build up an organisation on the model of yours. We would, therefore, be obliged if you could kindly condesend to take a few men to work in your organisation for some time to get proper training in running efficiently a motor transport service. On hearing from you, our Government will proceed to select a few men according to your advice and requirements and depute them to be trained in your organisation.

Hoping you to be in the best of health and with kindest regards.

INDUSTRIES AND COMMERCE DEPARTMENT.

(Copy to Mr G. D. Naidu)

From

Sri Rao Bahadur N. M. Adyanthayya,
Joint Director of Industries and
Commerce, Madras,

To

The Secretary to Govt.
Development Department.

No. 2776–C. 3/46 dated 16th October 1946.

Sir,

Sub: Industries – Education – Technological Diploma Examination Board – Award of Diplomas at the end of the second year – Suggestion of Mr G. D. Naidu.

Ref: Government Memorandum No. 57548–D. I/46 dated 12th Sept, '46.

... ...

I consider, therefore, that the suggestion to grant Diplomas in the second year is not sound and cannot be applied generally to the whole province. Mr G. D. Naidu is a capable, hard-working and most enthusiastic automobile engineer and I dare say, by his drive, he may produce in 2 years results which other institutions or individuals cannot produce in 4 years. But unfortunately, there is only one G. D. Naidu in this Province and what may apply to him cannot possibly be made applicable to the generality of men in the Province. Since Mr G. D. Naidu, however, insists on Diplomas being granted at the end of the second year and since he has made this a condition to his continuing as Honorary Director, he may be informed, that a special meeting of the Board will be convened for the purpose and the decision thereof will be communicated to the Government for their final orders.

GENERAL MOTORS INDIA LIMITED
BOMBAY No. 1.

D. McArthur Robertson July 28, 1948.

Dear Mr Naidu,

Visiting your Exhibition with you I was pleasantly surprised, and I have to admit my surprise to see so fine a collection of modern machinery, both electrical and mechanical.

Your demonstration lay-outs I give full marks. They should make clear to the most non-technical mind that there are no mysteries in the automotive world and that common sense and the will to learn are all that are needed to master its principles.

I need the number of young people there, and as a Britisher, was pleased to see a man has reached your prominence in the Engineering World taking this interest in young Indians who might hope to follow in your footsteps.

... ...

Yours very truly,
(Sd) D. McArthur Robertson
Field Technical Representative,
General Motors India Ltd., South Zone.

G. T. B. Harvey, Camp: Coimbatore writes

Dear Mr Naidu,

... ...

Gentlemen like Hitler and Mussolini have invented a system which is supposed to do away with the power of the individual. What a positively ridiculous – if it were not so wicked – theory, when an individual can exhibit so much enterprise and can do so much good for his people as I have seen today!

Dr. H. K. Gore, Executive Officer, Labour Sub-Section, Government of India, Department of Information & Broadcasting Exhibition Section, Bodyguard Lines, Madras, writes on 15-9-'43.

Dear Mr Naidu,

... ...

I admit that for want of time and space it is not possible for me to record the appreciation of the Exhibition authorities as well as the public of the various interesting and educative items exhibited by you, but I cannot fail to mention a few of them with their special features.

1. The Automatic Vending Machines, the Modern Electric Home including dish washing, cloth washing and ironing machines, the different kinds of Fruit Jusice Extractors and the Electric Razors were very much appreciated.
2. Radio wire Drawing, Coil Winders and different components of radios manufactured at your factory as well as the parts imported from America were also highly appreciable.
3. The Razor Blades Manufacturing Machines including the Electric Razor of your design and the blades which lasted for 4 months to 2½ years' constant daily use were also equally appreciated.
4. In the automobile section, special mention has to be made about the wheel and chassis alignment testing equipments of the Bear Manufacturing Co., for saving tyres, and for saving fuel consumption, the servicing of Carter Carburetors and the different testing equipments for engine tuning.

5. In the educational line, the display of latest model Victor Sound Projector and Cameras including several other equipments for the projection room deserve to be mentioned. Educational films of Acoustic, Earth Rotation and Revolution, Iron and Metal, Bring the World into Classroom (in Tamil) and various other films of the Erpi Classroom Films Corporation, and Ameba, Hydroza and other Edited Pictures Films and films on automobile by Bray Pictures in addition to the several sound films on safety by General Motors also need special mention. Apart from these, several safety films by the Commissioner of Safety, New Jersey and by the Aetna Insurance Co., and "Nurses in the Making'„ "Know your Typewriter" produced by Harmon Foundation, and the very fine films set for schools prepared by the Devry Corporation and the number of still films on several subjects with projectors produced by the Society of Visual Education, the very fine educational charts prepared by the Denoyer-Geppert Co., and the Federal Recording Machine and the Rokola Automatic Record Playing Machine are also very interesting and of a high educative value.

I must also add that yours was one of the best stalls in the Exhibition which imparted more knowledge to the visitors and as such very much appreciated by one and all.

I wish to thank you once again for your very kind cooperation and I trust this Exhibition has served as a useful medium of information and knowledge to those who had the opportunity of isiting same.

on 19th June 1948,

Mr G. D. Naidu writes to Mr D. Subbiah Pillai
Kalyanasolapuram, (via) Mayavaram, Tanjore Dist.

My dear friend,

I thank you very much for your letter of the 17th instant. Of course, in the letter you are very kind to me but I have to say that you are very unkind to your son, Mr Muthian. He is one of the best and keenest students for learning. Sometimes I have thought that I would one day see your son in some important work as my friends see me in important business having started my career as a driver with one single bus.

When I was in America I gave a lecture under the title "Duty of the elders towards youngsters". In the course of the lecture I explained why Indian people are slaves even in these modern days. In fact parents are the worst enemies of the children in our country. I think in your case this applies to a small extent. When you are able to wait for one year or more to see your son, why can't you wait for one more year. If he had gone to foreign countries for 3 or 4 years is there any possibility of his seeing you or your seeing him in the middle. Ordinarily parents should ask their children, not to waste in their vacation one minute for seeing friends, sitting idle and talking good or bad, not connected with his future plans. Your son has selected such a vacation where he cannot idle a minute You are asking him to come away from such work as early as possible. But even if yourself and your son misunderstand me, I am not going to send your son before the opening of the College. Even after joining the College I will ask him to take 2 or 3 weeks' leave and be here. If you are so desirous, you may write to him after two or three months or in the next vacation. My suggestion to you is that you should not use him as a doll in the hands of a child, by his staying with you for a few days. You must think of his future. When he is earning something for his future plan you should not be the cause to spoil his efforts.

If I write anything more it will be more wounding to you. Hence I stop here.

Mr D. Subbiah Pillai, Kalyanasolapuram. (via)
Mayavaram, S. I. R. writes on 24—6—48

My dear friend,

Your kind letter of the 19th inst.

When you are so much interested in my boy S. Muthian's affair and progress, I do not want to stand in the way. You are at liberty to detain him to your complete satisfaction without any prejudice to his College studies.

May God in his mercy shower his choicest blessing upon you, for you deserve them all for your philanthropic spirit and your inestimable sacrifices,

S. Muthian, Secretary, Engineering and Technology Association, Annamalai University, Annamalainagar writes on 24—7—48.

Respected Sir,

... ...

During my stay at home my father used to ask me about my practical training under you. Now and then he will put questions like "Will Mr Naidu take your classes?" "How will he teach?" "Will he make you understand things?" "When will he go to sleep after finishing work with the students?". After having furnished him with my answers, he praised me like anything for having undergone the "Refresher Course" under you with a pure self interest. Once he said to me "Even though I may or may not see you (myself) reading in foreign countries, I am glad to tell others that my son has undergone training under Mr G. D. Naidu." He also felt sorry for having written that letter asking you to relieve me. In his joy he is telling about my training to all of my relatives. He feels glad because he is sure that his son cannot get, or cannot acquire such a knowledge as he has got from your workshop.

There are big workshops all over our country. Of course students are admitted for training. But they are not allowed to work on any machine. Nobody will take interest on them. When the case is such, I really wonder how far your innermost heart should be soft, to give so much liberty, preference to students in knowing and learning things in your workshop. Do not mistake me that I am exaggerating things. I am sure that there is no such institution in the whole of India, as yours, the motive behind being to impart some knowledge to young students. In our Universities they ask the students to work in laboratories etc. But if a student breaks even a 'Test Tube' worth about Rs. 0—0—3.. (three pies), he will be fined Rs. 0—4—0 (four annas). When the encouragement is such outside your institution, I cannot but admire your thirst to make India full of intelligent young brains.

Some European has told that "Your one hour work will worth about Rs. 37/-". But even without minding that, you have stayed with us for so many days without proper sleep, without paying much interest in your business. For the sake of making us understand some difficult theories, you have spoiled some machines, which should not be opened in ordinary places except inside an air tight room, by dismantling that machine in our workshops. In Universities the lecturer will ask the students to work, and the lecturer will go away. But you have stayed with us all the time without leaving us alone. When we think that you won't go to bed until we finish our work, we really feel how far you are interested in educating the students. So I thank you very much for having given us such precious training having sacrificed so much of your health and wealth. The training you have given me, the teachings of you to me and principles of your work that I have learnt from you are the life blood and backbone of my present and future of mine. First I wanted to write to you a letter requesting you something about your decision "Construction for Destruction". But I have reserved it for something else.

When I came here and told Dr. K. C. Chakko, Principal of my College about my training there he appreciated me like anything ………

So again, I thank you for having imparted me some skill so that I can convert that into money and thereby earn for my future. Do not think that I am far away for a few months, but I am ready to take your advice.

My sincere respects to you. Hoping this will find you in good health, Mr K. Sankaranarayana Reddy, A. U. Hostel, Annamalainagar, writes on 8—8—'48.

Most Respected Sir,

It is with immense joy that I write this letter today. But at the same time, I am unable to express what all I feel when I think of you. I don't know where to begin and where to end to my feelings; but anyhow I write something of my feelings.

First thing to mention about is my training at Coimbatore. That training of mine at "Gopal Bagh" has opened a new chapter in my life quite unexpectedly; for when I first wrote to you in April last for permission to work there, I never thought that my training would be such. I thought only that it will be like any other workshops. Now only I know what "Gopal Bagh" workshop is.

My friends here ask me as to what my training was there at Coimbatore. I tell them most happily and boldly that I was a cleaner under a Master-cleaner. Some of them even laugh at that fact, but when I tell them your views about that, they quite agree with those views, of course these are my views too now.

When I tell them that you will be working till 2 O'clock in the night, they simply wonder at that fact and express how such an old man will be able to withstand that strain. My answer to such questions is that it is due to WILL POWER. And I tell them about so many things regarding food, sleep, work etc. Some of them told me that they want to go there next year for training. I think some have already written to you for training.

People here did not believe me when I first told them that the letters "Construction for Destruction" are inscribed on the walls of the big workshop. But when I showed each one of them, the photo you have sent us last week, they are wonder struck and ask so many questions about that which struck me first when I saw those letters there.

I feel joy to tell my friends and others whom I don't know but who come to me to know something about you. I have got with me some speeches delivered by you on several occasions and am distributing them so that they may read and know something of you and your views.

Since I returned from Coimbatore, Sir, to tell you honestly and humbly, I feel a sort of happiness, a sort of confidence, sort of satisfaction and a sort of enthusiastic feeling. These are all due to my training at "Gopal Bagh". That is a training of life to work besides working at several machines. I have only my humble thanks and *namaskarams* for all these things to give to you, in a manner you taught us at the time of taking leave from you on the last day, that is with "folded hands".

Thanking you once again with folded hands, Sri H. C. Deo, A. M. I. E. T., Assistant Controller of Transport, Orissa writes on 3rd Sept. 48.

Dear Naidu Garu,

I am sorry I could not write to you earlier however much I wished to do on account of pressure of work here and I hope you will excuse the delay.

During the period of my training in Automobile Engineering in your institution as a candidate deputed by the Government of Orissa, I could acquire very useful knowledge both practical and theoretical which stands me in very good sted in my regular work.

Your excellent organisation of Transport service with its accelories of very well equipped garages and workshops are a model to be copied out by any one who starts transport service. The descipline maintained in the hostels under your management and your treatment of the trainees help to build excellent character which is not less useful than the valuable Technical training received in your institution.

I am personally very much obliged for the kind courteous treatment you have meted out to me during my training period under you and its happy memory will always be fresh in my mind.

I wish a happy and bright future for you and your institution and I request you to remember me, your ardent admirer now and then.

With Namaskaram,

On 9—9—1948,

Prof. Humayun Kabir, Joint Educational Adviser,
Government of India, New Delhi writes

It was a pleasure and an education to come in contact with Mr Naidu. He is not only an automobile magnate, but is himself a live dynamo. His energy and enthusiasm are infectious and the superb administrative gifts he has displayed are a challenge to all who come near him. He has experimented and researched along many lines, and has given much to the country, and I think the country has the right of expecting even more from him.

Ministry of Education
INDIA

Humayun Kabir, Joint Educational Adviser to the Government of India, New Delhi, writes on 15th September '48.

My dear Mr. Naidu,

I must thank you for your kindness and hospitality during my stay at Coimbatore. It was a great pleasure to meet you and to see some of the many things that you are doing. I hope that your tremendous energy and organizing capacity will be utilized to the fullest extent for the service of India. I have no doubt that you can render very great service at the present juncture.

With kind regards,

On 18—11—48,

G. D. Naidu writes to Dr. H. B. Mohanty, M. B. E.,
Development Commissioner, Mahanadi Valley
Scheme, P. O. Chanliaganj, Cuttack.

My dear friend,

I thank you for your letter of the 8th instant. You have mentioned that your Government is going to start steel works in Orissa. When you start this new venture and make the budget, you will please take care to start an Automobile factory as well as a Rezor blade manufacturing factory. I have the design of an automobile chassis for lorries and buses more suitable for Indian conditions. The cost will be moderate and it will be economical to run. Further it will work for 15 to 20 years. By this I mean the vehicle will last four times more than any imported vehicle which the same efficiency and with the same economy. Then you can imagine how much capital investment could be saved if such vehicles are manufactured in our country.

Irritated by the action of some corrupt officers of the department of the Central Government, I cancelled all schemes. Otherwise these two factories would have been started by this time in this Province itself. In a burning moment I gave the very valuable specification of the razor blade with which no foreign blade could compete for the last 11 years to some foreign firms for nothing, though the firms offered rupees ten lakhs for the specification alone. As I have given the specification free, I have the right to manufacture the same anywhere here. But I do not want to give it away either to the Central Government or to any of the Provincial Government where I have no confidence Some time back Mr. Giri who was the Minister for Labour to the Government of Madras happened to meet me and told me that the automobile design should not be given to anybody else and it should be started in Orissa for which I agreed.

If you prepare the scheme for the steel factory on this basis, not only your Province but the whole of India will have its benefit. Therefore you will please keep this in mind when you start your schemes for such factories. ... ...

I wish and hope that your Government will set an example to other Provinces in starting industries and particularly to the Central Government where simply lectures and tom-toming are going on about industries and such activities.

With kindest regards,

Lalji Mehrotra, 22A, Worli Sea - Face, Bombay, 18
writes on 6th November, '48.

Dear Mr Naidu,

This is to express my grateful thanks for all the courtesy you extended to me during my stay with you at Coimbatore on the 26th October. I was very much impressed by your unquenchable thirst for knowledge and your untiring zeal in industry. We do not have many people of this quality in our country. I cannot, however, help observing that, I am afraid, you judge the world too harshly. You have got to take the world with all its weakness. It is futile to lay such standards for them which they cannot easily follow.

Wishing you once again success in your great efforts to help industrialisation of the country and with kind regards,

On 19—11—1948,

G. D. Naidu writes to Sri Lalji Mehrotra 22A,
Worli Sea - Face, Bombay 18.

Dear friend,

I am very sorry for the delay in acknowledging your letter of the 6th instant.

While acknowledging your letter, I cannot but appreciate your advice. To be frank I have not received such an advice in these long years.

It is true that several people like me are fighting in the world, fighting with the world and hitting against walls and posts. To get this advice from you and to get this knowledge from experience it took so many years. I am glad to say you have come across to give this advice in proper time. I have understood my fault though not in my activities which are already in progress, atleast in my future activities, I will certainly follow your advice.

I take this opportunity of mentioning to you about a "new wonder". While I tried heaven and earth to get import licences for several goods from 1946, only one licence was issued in 1944 and that was dragged on until 1947. Except that one licence I never got any other licence in proper time so that I could get some capital goods. After your meeting here when we applied for a licence in dollar area we got it within 30 days! I should say it is a wonder to get a licence that too for hard currency and especially within a month's time! I think this miracle happened either by your efforts or if the secretariat has been overhauled to such an extent I am sure we are already on our way to the goal of Independent India.

I have sent you by separate post the speeches and photo copies which please acknowledge.

Again thanking you for your kind letter and with kindest regards,

F. Draper, Vice President, Warner Electric Company, Chicago, Ill. Writes to Mr. G. D. Naidu.

Dear Mr Naidu,

... ...

I want to take this occasion, Mr Naidu, to let you know how much I appreciate your visit. I want to say that I shall count the hours I spent with you as some of the best I have spent in my life. I feel I had an opportunity to learn a great deal from you and I wish I had the strength and the power to follow your "way of life" to some extent atleast.

I did have hopes of hearing from you in this regard, since you were kind enough to promise me some book which you wanted me to read, or perhaps it was your intention to send me this book when you arrived back home in India, because I feel that a man of such noble character as yours could not be capable of making empty promises.

Please, Mr. Naidu, do not consider this as a reminder. I know what a very busy man you are, working night and day not merely for business' sake, but through business to improve the living standard of your great people.

Wishing you, on your forthcoming journey to India, a good and happy voyage, and hoping that some day back home, among the tens of thousands of friends you must have throughout the world, you will remember me with a thought or some small intrinsic token of your continued friendship, allow me to remain.

Electrical & Mechanical Manufacturers.
TECA ENGINEERS.
Wallace Flour Mills Compound,
Sleater Road,
Bombay – 7.

May 12th, 1949.

G. D. Naidu Esq.,
Hon. Director, Gopal Bagh,
Avanashi Road,
Coimbatore.

Sir,

Mr Mohamod Yusoof who, I understand, was working in your establishment, has joined us as a Do-All machine Operator since a few months. We are highly impressed by his smart performance during this short period. Here I am paying him Rs. 125/– per month.

Mr Yusoof's craftsmanship is mainly due to the efficient coaching and intensive practical training imparted to him by you. We are indeed grateful to you and have the pleasure to congratulate you for your great work.

Yours faithfully,
Bihari Patel.

Mr. BIPIN BEHARI PATNAIK, 43, Anson Road, Tufnell Park, London. N. 7. Writes on 26—5—49 from London.

"I am very sorry that uptill now I could not drop a single letter to you. As long as I was at Cuttack I had no time to write. Now I have come to U. K. for higher studies.

"Now I am attending the elementary class. Perhaps after the Summer Vacation they will begin our class.

"Always I am remembering you, your work, and your love towards the students. I can't forget these things. Because I will never get the treat anywhere as I was getting from you. Also I will never see disciplined and beautiful hostel like yours anywhere. Truly speaking, any student who will stay with you in your hostel atleast a year, will become perfectly good in his behaviour, work and character.

"Now I want some advice from you by letter as to What I will have to do here and how to spend 3 years here. I will be very much glad if you will introduce me to some people and some big firms here. I will inform you about my studies afterwards.

"What more will I write ? I am well here and hope you will be the same."

Mr. S. PONNUSWAMY, Special Supervisor, Mopad Post, Kanigiri Taluk, Nellore Dt. writes in May, 1949.

" Till April 49, I was a student. To-day I am a 9 A. 1. Supervisor under Madras P. W. D. I am here doing now Survey of a Reservoir as a first step to study problem of silting in the same.

" I am very sorry I could not write to you before. I was waiting for our results. You will be glad, you might have even known earlier, to see that all except one in the final years have passed. Six civils and six electricals have secured Ist class. You can be sure also, sir, same or even better results can be observed in the years to come. You have helped the college to set up such traditions. Now it brings you credit.

" As you had asked me once previously personally, I take this opportunity to remind you of your promise to try to get Automotive and Textile Branches of our college. It is no difficult task for you. If you can try, Sir, you will surely be able to see that courses are started in both these branches in our college itself even from this academic year. Already the university authorities have drawn up syllabuses for both branches, which makes the task easier. Hence please try to make our college, the product of your patronage and efforts, bigger and better known by starting these two branches and helping even the starting of post-graduate courses in other branches. I saw in papers that Government may start Post-graduate courses in Guindy College. If they start, since our college also has got more up-to-date equipment, same can be started in our college also."

A, BALAKRISHNAN, B. E. (Electrical) Final Year, Kambar Hall II Room No. 58, Annamalai University on 6—7—49.

"I have come here and joined the college. I hope your goodself is enjoying good health.

"I do not know how to thank you for all the facilities you have given me and my brother in your institute. Though we had long hours of work we never felt it. We have been very happy and the training and your lectures were very interesting and instructive. We will always remember the advices you have given us whenever we do anything and do our utmost to follow them. When we took up the intensive Radio Course we never expected that we would be able to complete the Course in so short a time. But we were able to complete the course within the time and we are sure that we got better knowledge especially in servicing and assembling than the students who have had two years training elsewhere. Thus you have shown to the public how to impart knowledge to students in such a short time. We have finished in 40 days all that others learn in 2 years.

"You took paternal care of us. In the final stages of our course our feelings were that we were having our training under the feet of our great Guru like the Great Tagore of Shantiniketan. We never used to feel tired during your lectures though we had to sit listening for hours on end, as your lectures were very interesting and inspiring. Now I have got enough courage to face the world.

"This is my final year and I hope to be able to join your great institution again in next year. I will be going over there to get our certificates as soon as we see about the exhibition in the papers."

Mr. V. V. BHUJANGA RAO, 42, Kambar Hall, Annamalai Nagar, (S. I. Ry.) written on 10—7—49.

"I have undergone the Refresher Course training under you during the last two months by which I was benefitted very much. It is indeed, sir, by your able coaching in automobile engineering I was benefitted very much. That coaching gave me a hope that I can pull on very easily in rest of my life. It gave me a very strong foundation for my future career for which I am very much thankful to you. I am very proud to say that I was a student of Sri G. D. Naidu, the intellectual giant. If ever I remember anybody in my life it is nobody except you. The reason for the above is your way of coaching. I once again thank you very much for the training given to me. I pray God for long life and prosperity to you."

Mr. PHILLIP DAVID (R. S. M.) III Year Engineering Student, Relief Palace Road, Quilon, Travancore, writes on 13—7—49.

" From the time I came here I was thinking of writing this letter, but due to various reasons I could not write earlier.

" Before leaving Coimbatore we wanted to express our gratitude towards you but you quietly refused to give the permission; that itself showed that you never expect anything by way of thanks, but still it is my duty to thank you for all the troubles you took for me which you were not in the least bound to do. In spite of your troubled situation you made it possible to be with us practically throughout the day and gave us useful information on various subjects of both technical and worldly importance which we can never dream of getting anywhere else in so short a time. Often you made us work for 20 hours and more in a day; also made us do all kinds of odd jobs. But I fully understand the heart behind all this and I don't know how to thank you.

" At first I found everything strange in Gopal Bagh and in you. I felt I entered a world altogether new and difficult to pull along. But I was determined to stick on if I could learn something useful. Inspite of all this determination I, like some others, almost made up my mind to leave the course. Fortunately later I changed my mind and I stand profited by it.

" When once all of us wrote "we are wasting our time in cleaning", you misunderstood us. In our college we were offered many places to choose anyone from them for practical training. Many places offered some money for the period of training. We never chose them. But we came to your workshop for we wanted to learn and not merely get some money and a certificate. This must show to you that what we wrote was with all sincerity of purpose and not because we did not like cleaning.

"I think we would have been a bit more fortunate if you were able to be with us from the time we joined and also if the exhibition came off in the time of our course. But I know it is all because of the 'Crocodile' which became active all of a sudden.

"In short, I can never forget the useful days I spent in Gopal Bagh and your fatherly attitude towards us and I will be ever grateful for you for this kindness.

"On behalf of my university and on my own behalf let me once again thank you and all those concerned with me for all the help given.

"Due to my unexpected failure in the 3rd year Engineering class I am now forced to sit here as our university refuses to take failed students. I am afraid I won't be able to come for the Exhibitton as originally agreed because in my present state, I cannot ask anything from my father to cover my expense. Anyhow I will try for some means."

ச. தருமராஜன்,
Refresher Course Student
Block H Room No. 126

Engineering College Hostel.
Guindy, Saidapet P. O.
Madras, 14—7—49.

உயர் திரு. அறிஞர் நாயுடு அவர்களுக்கு தாழ்மையுடன் தருமராஜன் எழுதியது. தங்களுடைய கை விரலில் பட்ட காயம் ஆறிவிட்டது என்று நினைக்கிறேன்.

நிற்க, நம் நாட்டு இளைஞர்களுக்கு நற்கல்வியை புகட்டும் அலுவலில் ஈடுபட்டு இரவும் பகலும் செலவழிக்கும் நேரத்தில் தங்களுக்கு மற்றும் பல இன்னல்களும் இடைஞ்சல்களும் நேர்மையற்ற, நீதியற்ற அரசாங்கத்தால் உண்டாகிய போதிலும் கருமமே கண்ணாக இருந்து என் கடன் பணிசெய்வதே என்பதைக் குறிக்கோளாகக் கொண்டு எங்களுக்கு (Refresher Course) ரெப்ரஷர்-கோர்ஸ் என்று ஏற்படுத்தி (Automobile) ஆட்டோமோபைல் கல்வி கற்பித்த தங்களுக்கு என் பணிவு மிக்க நன்றி. தங்களிடம் ஜூலை 2-ந்தேதி இரவு விடைபெற்றுக் கொள்ள வந்த சமயம் நன்றியையும் எங்கள் வந்தனத்தையும் தெரிவித்தோம். ஆனால் தாங்கள் அதை ஏற்க மறுத்துவிட்டு, தங்களுடைய பயிற்சி பயன்தரும்போது நன்றி தெரிவிக்கச் சொன்னீர்கள். ஆகவேதான் இக்கடிதம் எழுதுகிறேன். உண்பதும் ஏதோ கடனுக்கு கல்லூரிக்குச் செல்லுவதும் உறங்குவதுமாக இருந்த நான் இன்று தங்களிடம் 47 நாட்கள் பயிற்சிக்குப்பின் புது மனிதனாகி விட்டேன். தாங்கள் (Time Engineering) டயம் இஞ்ஜினீரிங் பற்றி கொடுத்த பிரசங்கமும் தங்களின், முள்ளை விலக்கி மணமுள்ள மலர் அடையும் தன்மையான வாழ்க்கையும் என் உடம்பில் ஓர்வித முறுக்கை ஏற்றி விட்டன. அதன்பயனாக நான் இரவில் 2, 3 மணி வரை பாட சம்பந்தமாகவும், பொதுவாக (Engineering) இஞ்ஜினீரிங் சம்பந்தமாகவும் படித்து வருகிறேன். இப்போது நான் புது மனிதனாகிவிட்டேன். ஆகவேதான் நான் இப்போது உணர்கிறேன். தாங்கள் (Automobile) ஆட்டோமோபைல் மட்டும் கற்றுக்கொடுக்கவில்லை. உலகத்தில் மனிதனாக வாழ கற்றுக்கொடுத்தீர்கள். இதை

நான் முறைக்காகவோ, தங்களைப் புகழவோ கூறும் மொழிகளல்ல. என் உள்ளத்தெழும் நல் உணர்ச்சியால் கூறும் மொழிகள்.

நிற்க, தாங்கள் (Automobile) ஆட்டோமோபைல் சம்பந்தமாக தங்களின் ஆராய்ச்சியோடு கூடிய விளக்க உரைகளை டைப் செய்து தருவதாகச் சொன்னீர்கள். (Maintanenence of Present day Cars) தற்கால கார்களை நல்ல நிலைமையில் வைத்திருப்பது – இது சம்பந்தமாக உள்ள விளக்க உரைகளை அனுப்புமாறு தங்களை தாழ்மையுடன் கேட்டுக்கொள்கிறேன். ஆனால் தொழில் பொருட்காக்ஷிசம்பந்தமாக இரவு பகல் பாராமல் உழைக்கும் உங்களுக்கு இதுபற்றி கவனிக்க சந்தர்ப்பம் கிடைப்பது அரிதுதான். ஆனால் என் வேண்டுகோளை தங்களுக்கு மறக்க மனம் வராது என்ற துணிவால் தான் நான் கேட்கிறேன். சிரமத்திற்கு மன்னித்து விடுங்கள்.

தங்கள் தொழில் பொருட் காக்ஷியின் ஆரம்ப விழாவை பார்க்க ஆவலோடு இருக்கிறேன். மனமிருக்கிறது, ஆனால் கையில் பண வசதிதான் இராது என்பது வருத்தம் தருகிறது. என்றைக்கு ஆரம்பம் என்பதை எழுதுங்கள். ஏதோ எழுத நினைத்தவன் உணர்ச்சியால் உந்தப்பட்டு அதிகம் எழுதிவிட்டேன். தங்களின் காலத்தையும் இதனால் வீணாக்கிவிட்டேன். மன்னிக்கவும். தங்களுடைய பதிலை ஆவலோடு எதிர்பார்க்கிறேன்.

இங்ஙனம்,
தங்கள் கீழ்படிதலுள்ள,
ச. தருமராஜன்,
Refresher Course Student.

Mr. M. R. KALYANASUNDARAM, son of Mr. P. A. S. Murugappa Chettiar of Arimalam, III Year student of Engineering in the Annamalai University, writes on 15—7—49.

"I will be failing in my duty if I do not express my grateful thanks to you for giving me an opportunity to undergo practical training in your Gopal Bagh Workshops. The Training you have given me has created great interest to learn further and further in the practical side.

"I very well know that my acadamic studies for four years in Engineering College is not so very useful to me as the training for six weeks in your automobile works. From the training I obtained, I can confidently say that myself who was very nervous in handling machines and engines previously, can now operate any machine without the least difficulty (even in case of the machines that I have never seen so far).

"The training and lectures given to me will not only be helpful in my public life in the mechanical side, but also in my private life such as how to keep good health and to live happily.

"I can't help expressing that myself and my companions who have undergone training last time were very very unfortunate, for, you could not devote your time fully upon us, as you were very much worried with income tax trouble.

"I want to tell you sincerely that if you can maintain such high standard of training for all the time to come, you will be doing a very great service to India by producing practical Engineers and

Technicians whose services are badly needed in the building up of our new Independent India.

"Pray allow me to speak to you something about me. You may very well remember my request to grant me an hour permission for my hair cut and the other incidents in connection with that especially the last evening you had condescended to cut some of my hair at the back side. I can never forget that incident in my life and I am very much indebted to you for your extraordinary kindness as I understand the high motive of your goodself, that there should not be a certain people who are ill-treated by others only due to their occupation and they should be given chance to take part in each and every respect. As far as I am concerned I want to tell you honestly that I have not yet reached that state of avoiding a barber just like you, because the environments are not favourable to me. Hence I request you to excuse me in that respect. But I can promise you that I shall try to follow your footstep in a very short period.

"I am anxious to know "When will the Industrial Exhibition begin? and when the vacational course students will be given their Certificates?" – so that I may have one more chance of coming over there and meeting your goodself.

"I think that the typed sheets, that you have promised to supply each of the refresher students, containing the matters about (1) garage equipments, (2) some of the examination question papers and answers and (3) some important lectures that you had delivered in America etc. would be ready when we go over there to get our certificates."

Mr. T. A. RAMACHANDRAN, E3 (Electrical) Annamalai University, Annamalainagar, writes on 19-7-49.

"I am courageous enough to address you as 'Beloved Sir', because you were so kind to us during the period of the 'Refresher Course'. It is with pride and honour that I write this letter because I can proudly say among other students of this University that I have undergone my practical training under Mr G. D. Naidu, at Gopal Bagh, I know many of my collegues here who were having their practical training somewhere outside which is practically of no use to their future. Though I was at first afraid of coming there early in the last term after seeing the Rules and Regulations of U. M. S. Hostel and Workshop, my parents advised me specially to go over there so that I may learn engineering and also a good lot of discipline and responsibility; Indeed I have learnt discipline fully from the U. M. S. Hostel. Now when I say among other students that I have constructed a '5 valves Superheterodyne Radio Set, within 2 weeks of joining, they are getting astonished and ask many questions at a time about the Radio Factory, workshop, and your coaching etc. etc. Now many students, who had their practical training by idling away their time are feeling sorry for not having the opportunity of comming to your workshop.

"As told previously, I did not see any sign of the Industrial Exhibition in the dailies. Hence I will be very much obliged if you will kindly inform me about the date on which the Industrial Exhibition starts, so that I can inform other students also who have undergone the 'Refresher Course' there."

Government of Orissa,
Department of Supply & Transport,
D. O. No. 216 (SO) T Dated, the 19th July, 1949.

Dear Mr Naidu,

It was very kind of you to have given training to Mr H. C. Deo of this Department in Automobile Engineering and transport control under your Organisation. Your help has been highly appreciated by the Provincial Government. Now I would like to request you to let me know whether you are in a position to train a young man in Automobile Engineering and transport control under your Organisation. The young man in question has studied upto Matriculation but is quite new to the line and, therefore, he would require training from the very beginning. He is prepared to stay with you as long as you consider it necessary for his thorough training in the various departments of your organisation and his expenses will be borne by his father.

2. I shall be glad to know from you whether this will be possible and if so I would request you to let me know the duration of training and the monthly expenses that will be necessary to stay at Coimbatore.

3. Your early reply will be highly appreciated.

Your sincerely,
L. N. Sahu,
Special Officer (Transport.)

G. D. Naidu, Esqr. M.I.S.E.,
Gopal-Bagh, Avanashi Road,
Coimbatore.

SRI RAMAKRISHNA TAPOVANAM,

THIRUPPALATHURAI POST,
ELAMANUR. S. I. RY.
Trichinopoly, 21—7—1949.

Sri G. D. Naidu,
Coimbatore.

My dear friend,

I write this to inform you that one and all in our party enjoyed heartily the short stay with you. That instructive and memorable evening will be ever fresh in our mind. Our boys crave for another contact with you. That has to be brought about somehow.

It will not be out of place, I presume, if I present an idea of mine to you. Some geniuses have not been recognized by society during their life time. Scientists were no exception to this. Still they have offered the best of their knowledge to society. May I request you to follow their example?

With all regards,

Yours sincerely,
Chidbhavananda.

A. H. C. T. Coimbatore. Result in 1949.

Class	I. Cl.	No. appeared	No. passed	I. Cl.	Percentage
IV B. E. (Civil) ...	6	27	26	6	96
IV B. E. (Electrical) ...	6	12	12	6	100
III B. E. (Civil) ...		29	25		86
III B. . (Electrical) ...		27	25		93
II B. E. ...		74	71		96
Total.		169	159		94

Appendix VII

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